The Solicitors' Journal

VOL. LXXVI. **Saturday, May 28, 1932.** No. 22

Current Topics.

The Trinity Law Sittings.

LITIGATION CONTINUES to slump badly, as the number of actions and appeals set down for hearing at the Trinity Law Sittings, which commenced last Tuesday, show. The total number of causes in all divisions has fallen by 99 as compared with the corresponding Term of last year. The list in the Chancery Division shows the heaviest fall, the number of causes and matters for hearing being 161 as compared with 359 for the 1931 Trinity Term. In the King's Bench Division the number of actions awaiting trial are 944 as against 1,072 for last year. It is interesting to note that the greater part of this decrease consists of the common jury actions, which have fallen from 471 to 394, the non-jury actions having decreased from 289 to 233. The figures in the Probate, Divorce and Admiralty Division again show an increase over last year, the total being 783, a rise of 221. The bulk of this consists of undefended causes, which have risen from 314 to 549, while the defended causes have fallen from 299 to 187. The increase of one in the Divisional Court is somewhat illusory, as the Civil Paper shows a drop from 109 to 74, the increases being in the Crown Paper from 4 to 33; in the Special Paper from 4 to 5; and in the Revenue Paper from 27 to 32. There is, however, a real increase of 28 appeals in the Court of Appeal, the number this year being 67. The lists for jury and non-jury actions in the King's Bench Division are this term for the first time marked with the words Ordinary List, to distinguish them from cases in the "New Procedure List" under the new Rules which commenced their operation on 24th May. One of the beneficial results that are expected from the New Procedure is that litigants will realise that justice in the High Court can be cheap and speedy, as well as impartial. This will redound to the benefit of both branches of the profession, but until the cloud of world depression is dissipated no substantial improvement in the volume of litigation can be expected.

Hoaxing the Police.

THE SIN of priding ourselves that we are not as others are is manifest, but we may at least be thankful that the uglier manifestations of the LINDBERGH case could hardly be possible here. A trusted intermediary between the child's unhappy parents, and, it was supposed, those who had stolen it, is now alleged to have confessed that his whole story of his negotiations was false. Since he is also alleged by a later message to have retracted this confession, the value of his services to the parents and to the cause of law and order remains to be tested. It is understood that, in New Jersey, where these events took place, to give false information to the police is a punishable offence. The information he gave, apparently delivered to the police as well as to his principals, concerned a "rum-runner" on board of which the child was said to be. In consequence, there was an extensive and expensive search for the vessel up and down the eastern coast of America, and, no doubt, much public money was wasted in it. The question whether giving false information to or hoaxing the police should be a punishable offence has been discussed more than once in these columns, see for example "The Problem raised by Mrs. C," 71 SOL. J. 1, and "An act tending to cause a public mischief," 74 SOL. J. 648. In the first case the lady in question disappeared, and, after an intensive and costly search for her, was found quietly living under an assumed name in an hotel. In the second, a woman, Mrs. P, who, it was afterwards found, was known to the police, came with a piteous tale to them of her baby being kidnapped. In fact, the child in question was that of another woman, who, having left it with Mrs. P for adoption, took it back again on finding her house dirty and unfit. Meanwhile, Mrs. P had registered it as her own, and the search continued until the other woman came along with her story and corroborated it. Mrs. P was punished for the false registration, but, as pointed out, her deception of the police was not punishable otherwise than, if at all, under the dangerously vague and doubtful charge of doing an act tending to cause a public mischief. If false statements made to the police in the course of their duty ought to be punished—and there is certainly a case for such a law—those made by persons as to any offence with which later on they are charged should certainly be excepted. Possibly the police might have a remedy under the present law if, before acting on volunteered information in particular cases, they required the deponent to set it down and swear to it in the form of a statutory declaration. In fact it might be possible to give written and signed statements delivered to a police inspector as such the force of a statutory declaration.

Income Tax and Charitable Purposes.

IN *Keren Kayemeth Le Jisrael Ltd.* v. *Inland Revenue Commissioners* (see p. 377), the question whether income arising from funds of an association were exempt from income tax under s. 37 of the Income Tax Act, 1918, as being the income of a body of persons or trust established for charitable purposes only, was decided in the negative by the House of Lords. A similar decision of the Commissioners for Special Purposes of the Income Tax Acts was affirmed by ROWLATT, J., and subsequently by the Court of Appeal [1931] 2 K.B. 465. Three grounds for exemption were advanced by the appellants. First, that the object of the association which was the acquisition and holding of land in Palestine was part of the Jewish religion. This was negatived by the fact that the area specified in the association's memorandum largely exceeded any area described in the Book of Genesis, and this conclusion emerged in spite of the obscurity of certain Biblical texts. There was, moreover, no mention of religion in the setting out of the afore-mentioned object. Secondly, it was

contended that the institution was founded for the benefit of the Jewish community. "But," asked LORD TOMLIN, "what is the community to be benefited ?.. Was it the Jewish people as a whole or was it that portion of the Jewish people who were settled in Palestine ?" The learned lord found it "very difficult to define any community which was to be benefited," and he did not think the contention could be sustained. The argument that the association was for the purpose of assisting poor settlers was likewise rejected. It was difficult to see how the repatriation could be limited to poor Jews or to reconcile the argument with the suggestion that the association was one for religious purposes. As was pointed out in the Court of Appeal, the words of Sir WILLIAM GRANT in *James* v. *Allen* (1817), 3 Mer. 17, 19, which have so often been fatal to claims of this character *mutatis mutandis* applied here: "The whole property might . . . have been applied to purposes strictly charitable. But the question is, what authority would this court have to say that the property must not be applied to purposes however so benevolent, unless they also come within the technical denomination of charitable purposes ? If it might . . . be applied to other than strictly charitable purposes, the trust is too indefinite for the court to execute."

Headnotes.

TWICE, RECENTLY, the Court of Appeal has called attention to the reports of cases in which the headnotes found no support in the judgments. This is unfortunate, particularly as many readers are apt to confine their study to the headnotes which are assumed to be an accurate index to the legal effect of the decision. Those who have been concerned in any way with the production of reports know by experience that the preparation of the headnote is oftentimes the most troublesome part of the work, especially when, as not infrequently happens, more than one judgment has been delivered and each member of the court has put his decision on a ground different from that of his colleagues. When that is the fact it ought to be clearly indicated in the headnote so that the reader is put upon his guard. Furthermore, the headnote should state nothing save what is contained in, or is necessarily implied by, the judgment. Sometimes this can be thrown into the form of a crisp legal proposition, but very often it is necessary to set out a brief summary of the facts, following this by the holding in law. Nowadays, we regard the headnote as an essential part of the report, but it is a comparatively modern adjunct. The older reports have it not, then there came sidenotes, sometimes very long and equally tiresome, although in these and the headnotes when in due time they appeared, the reporter occasionally indulged, albeit unconsciously, in the introduction of a gleam of humour. For humourous and indeed grotesque sidenotes those of Sir GREGORY LEWIN in his "Cases determined on the Crown Side on the Northern Circuit" carry away the palm. Thus he gravely tells his readers that: "A party is bound to retreat by a back door to avoid a conflict"; that "A kick is not a justifiable mode of turning a man out of your house. *Ergo*, if it causes death, it is manslaughter"; and also gives us the gem of the collection: "Possession in Scotland evidence of stealing in England" which the wags would insist on expanding into "Possession of a pair of breeches in Scotland evidence of stealing in England"! The seeker after the curious is amused by such vagaries and extravagances, but the headnote's function is scarcely that of a comic journal, and the compiler is wise to limit it to a correct statement of the law as laid down in the case he is reporting.

Trespassing Playthings.

Clarke v. *Bowler*, heard in the Southend County Court on 19th May, was a case in which the learned registrar was asked to adjudicate concerning the right to a child's ball which had been accidentally thrown over a neighbour's garden wall. The neighbour had not returned it, but said that he did not know who was the owner, as there were four claimants. The learned registrar gave judgment for the defendant on the ground that ownership of the ball had not been established. It does not appear that the action was in the nature of a test case, or even one in which any unneighbourly acrimony was displayed. There was no counter-claim for damages for trespass, as there well might have been, on the authority of BOWEN, L.J., in *Wandsworth Board of Works* v. *United Telephone Co.* (1884), 13 Q.B.D., at p. 909, where he said: "I should be extremely loth myself to suggest, or to acquiesce in any suggestion, that an owner of the land had not the right to object to anybody putting anything over his land at any height in the sky." Perhaps also, if the child sent the ball over the wall with too great frequency, there might have been a counter-claim for damages for nuisance, on the ground that the sufferer could no longer enjoy the peace of his garden, "according to plain and sober and simple notions among the English people." (per KNIGHT BRUCE, V.-C., in *Walter* v. *Selfe*, 4 De G. and Sm. 315). Strangely enough it does not appear as though any action is maintainable for personal injuries if in the course of playing a ball game on his own land a person sends a ball on to his neighbour's land and injures his neighbour: *Ward* v. *Abraham* (1910), 47 Sc. L.R. 252. This seems rather hard on the neighbour in more senses than one, especially if the ball is a cricket ball, and he might well think that it is adding insult to injury to demand the return of the ball after having knocked out his front teeth.

Quatercentenary of the Court of Session.

EXACTLY FOUR hundred years ago this week the Court of Session, the highest legal tribunal in Scotland, sat for the first time, and although, as Lord SANDS, one of the judges of the Court, laments in the current number of the *Scottish Law Review*, there is to be no official celebration of the interesting event, it is fitting that the anniversary should not be permitted to pass unnoticed in these columns. Before 1532 the judicial work of Scotland was discharged partly by a Committee of Parliament which was ambulatory, and partly by another body, created by JAMES IV, called the Lords of Daily Council, which sat continuously in Edinburgh. As constituted in 1532, the Court of Session has been generally assumed to have been modelled on the old Parliament of Paris; it consisted of fourteen members, half clerical and half lay, the first president being a churchman, who acted as chairman except when the Lord Chancellor was present, for it is worth remembering that, although Scotland has not enjoyed the distinction of possessing a Lord Chancellor since the Union of the Parliaments, she possessed one before that time. For several centuries the Court of Session consisted of one tribunal, but in 1808 it was divided into two separate courts or divisions, the first, presided over by the Lord President, who had associated with him seven ordinary judges, and the second division, consisting of the lord justice clerk and six ordinary judges. A year or two later a further change was made in its constitution, three judges being taken from the first division and two from the second, and these were appointed to sit as Lords Ordinary in the Outer House, while the remaining judges continued to sit in the two divisions. Translated into the nomenclature of our tribunals the first and second Divisions correspond almost exactly to the two sections of our Court of Appeal, while the judges sitting singly in the Outer House correspond to our puisne judges. Since 1830 the total number of judges has been thirteen, four being allocated to each of the two divisions, the five others sitting as judges of first instance. It is of interest to note that, technically, members of the solicitor branch of the profession, or, to be quite accurate that section of Scottish solicitors which enjoys the designation of Writers to the Signet, are eligible for appointment to the Bench of the Court of Session; in practice, however, the Bench is invariably recruited from the Bar.

Some Practical Observations on the effect of Section 20 of the Finance Act, 1922.

[CONTRIBUTED.]

THE ordering of one's affairs in such a way as not to attract income tax is an undertaking upon which an honest man need not hesitate to embark. It even has high judicial approval. For the arranging of a man's affairs so as legally not to fall within the Statutes for the extortion of taxes is no evasion in an opprobrious sense. It is an ancient and strictly honourable game which has been played between gentlemen and the tax gatherer almost since the civilised world began.

Section 20 of the Finance Act, 1922, is a move in that game. It is designed to prevent those taxpayers who find themselves in a position of making, or having to make, voluntary allowances or payments to or for the benefit of others from escaping income tax and sur-tax by converting those voluntary impositions into legal obligations by means of self-imposed covenants. Of such are the parents with infant or adult children. The father of a child at school or at the University can obtain no relief from income tax or from sur-tax on the ground only that a substantial part of his taxed income is devoted each year to the expenses of his child's education. The parent of a son or daughter over twenty-one to whom he makes a voluntary annual allowance is in the same position. And the case is the same in respect of the many other relationships in which substantial allowances are commonly made by a man to his relatives and dependents. The allowance made by a son to his old mother, by a master to his former servant, by the head of the family to his sisters, and many other similar cases can be readily thought of. And, in practice, such cases are innumerable.

So long as these payments are merely voluntary payments, they do not for tax purposes affect the donor's income. For, the donor receives his income, suffers tax, and merely devotes part of what is left to the particular payment or allowance in question. And it is no good telling the Inspector of Taxes that such payment is a moral and permanent obligation which amounts to a standing charge on income. He will be sympathetic, but not helpful. But, if this obligation can be converted into a real obligation to the satisfaction of which a defined portion of the donor's income is irrevocably consecrated, the case is a little different; for then it constitutes a charge on income for which relief can be obtained. And it is to make more difficult the practice of avoiding income tax and sur-tax by converting such commitments as these into legal obligations that s. 20 of the Finance Act, 1922, was passed.

It is necessary to consider the effect of that section in relation to two distinct cases: first, the case of an allowance or payment to an adult (whether a child or not); and, secondly, the case of a payment or allowance for the benefit of an infant child. Both classes of case arise in practice, and it is the former class which the Act affects least. We will then consider that first.

We will take the case of a voluntary allowance of £250 per annum made by a father, who has an income liable to sur-tax, to his grown-up daughter who has no other income of her own. Surely not an uncommon case. As matters now stand, he pays her £250 a year out of his income, on which he has already paid income tax and sur-tax. It costs him, therefore, far more than £250, for to that must be added the income tax and sur-tax on the sum necessary to produce that net amount. And in respect of that allowance to his daughter he gets no relief at all.

Now, by an appropriate, and quite simple, deed the father can covenant with his daughter to make her a payment of £300 per annum so as to place himself under a legal, and not merely moral, obligation to do so. And, provided he satisfies the two conditions imposed by the Act, the result will be very satisfactory. He will now pay to his daughter £300 a year less tax at current rates, i.e. (at present), a net sum of £225. He will, in fact, be bound to deduct tax before payment, himself retaining £75. The allowance having been paid out of his own taxed income, he will not be liable to account to the Revenue for that sum of £75. Hence a saving to him of £25 on his old allowance of £250. Moreover, the gross sum of £300 becomes a legitimate deduction to be made in his sur-tax return and, assuming a rate of 2s. in the pound (i.e., the rate appropriate to an income of from £3,000, to £4,000 a year), a further saving of £30 is thereby effected. The net saving to the parent is, therefore, £55 per annum, which over a period of years is no inconsiderable sum. But the daughter, having received £225, will then be entitled to recover from the Revenue a sum of £20 in respect of her personal allowances, and she will, in fact, therefore be virtually as well off as before.

But the Act has imposed two conditions for the success of this scheme. The first is, in effect, that the covenant shall be irrevocable in favour of the donor for the period for which it is to endure; that is to say that, once having entered into it, the donor cannot for that period himself cancel it in his own favour. The second condition is that the period for which the covenant is to endure must be "capable" of lasting for six years or more. This does not mean that it "must" necessarily last for that period. It only means that it must not be such that it "cannot" last for six years. Thus, covenants to pay an allowance to a child or anyone else for six or more years simply, or for life, or until marriage, or for any other indefinite period, with the qualification that it is to cease on the death of the covenantor, are all covenants which can (though actually they may not) endure for six years, and, therefore, satisfy the conditions of the Act. Many variations of these can be devised to meet special circumstances. But it means, in short, that in such a case as this a man may put such a scheme into practice for a reasonably limited period, which may come to an end on his own death or on any other event which need not necessarily happen within six years. The only essential thing is that it must be for a period which may possibly exceed six years and for so long as it lasts it must be irrevocable.

Now those conditions are not severe. For they engage the donor's estate to no obligations after his death, and the covenant may be limited to any suitable period or event, such as marriage. Moreover, there is, it is thought, no vice whatever, if so desired, in inserting protective conditions in the covenant for the forfeiture of its benefits on the donee alienating, charging or otherwise dissipating the gift or on suffering bankruptcy. For such a condition, providing for events over which the donor himself has no control, in no sense amounts, it is conceived, to a power of revocation or other power in the donor to obtain or recover the beneficial enjoyment of the allowance.

It seems, therefore, that in all cases of voluntary allowances to adult dependents (of which the example given above is merely one) substantial relief can be obtained by taking comparatively simple steps. Moreover, these steps need not engage the parent or donor or his estate to any unreasonably protracted obligations, the duration of which, within certain limits, can be defined at his pleasure. Finally, it must be added that the same considerations apply to any case in which the person to be benefited is an infant, except to the case of an infant and unmarried child of the donor. That case is dealt with specially by the Act and will be worth considering. The foregoing scheme, or a scheme of a similar nature, is applicable to any adult and to any infant, except to the case of an infant child.

It remains to consider the case of a parent providing for a child who is under twenty-one and is unmarried at the date of the provision being made. This is a slightly more difficult case. It applies only as between a parent and child, and not

to any other relationship. Moreover, it only applies where the child is an infant and is unmarried. The reason for this distinction is obvious. For, a man is under a legal obligation to provide for his infant child until marriage; and the Legislature does not intend that he shall be able to release himself by any device from what is a natural and legal obligation. In that sense it differs from the obligations we have just been considering, which are voluntarily assumed towards persons for whom the donor is under no legal obligation to provide.

In this case, the Act (s. 20 (1) (*c*)) imposes the additional condition that the provision to be made for, or for the benefit of, the child must not be "for some period less than the life of the child." That is somewhat qualified by a later proviso that a provision for the payment of the allowance or benefit "to some other person" on the bankruptcy of the child, or on the child assigning or charging the benefit of the donor's covenant, is not to be deemed to make the benefit payable to, or applicable for the benefit of, the child for less than its life. If, then, the matter rested there, any provision for the child for less than its whole life (subject to a forfeiture clause on bankruptcy, alienation or charging) would have the effect of making the income the donor's income for tax purposes. But only so long as the child is under the age of twenty-one years and unmarried. The effect of that would be that a parent would hesitate to covenant to pay an annual sum which would be payable for the whole life of his child and which the parent's estate would become liable to pay after his death. It is admitted that few parents would, in the absence of exceptional circumstances, care to undertake that indefinite obligation, though even in this case it would be not impossible for the donor to make a compensatory provision by his will.

But, by proviso, the Act excepts any case in which the provision is made for the child "during the whole period of the life of the person by whom the disposition was made," i.e., of the parent. This is an important concession, because it allows the parent directly to limit his obligation to the period of his own lifetime. But this again needs careful qualification. For the Act, while admitting these alternative periods (namely, the whole life of the child or the whole life of the parent), does not permit a mixture of the two. Thus a covenant to pay an annual sum for the whole life of the child, "if the parent shall so long live," is neither a covenant to endure for the whole life of the child (for the parent may die first), nor is it a covenant to endure for the whole life of the parent (for the child may die first). It falls, therefore, between two stools. Care must be taken, therefore, in framing a covenant in the case of an infant child, that the period is for one of those two definitely specified in the Act, viz., the life of the child or the whole period of the life of the parent. Nothing less will do.

Now as a practical matter, this surely still leaves open many cases in which a parent may save himself substantial sums in income tax and in sur-tax. In the case of a well-to-do parent of stable income with young children, he can still save himself very substantial sums and the greater the number of children the more substantial such sums are. The only risk that the parent takes is that he may have to continue the payment after his children attain twenty-one or marry during his own lifetime, which, if he is a man of means, he would in any case probably not be averse to engaging himself to do. It is to be observed that in this case it is not possible to insert a forfeiture clause on bankruptcy, alienation or charging by the child. Whether it was the design of the Act that in the case of a covenant to make a payment for the whole life of the donor, no forfeiture clause should be inserted is difficult to say; but the fact is that the section makes no provision that such a clause, in the case of a covenant for the whole life of the donor, shall, as in the case of a covenant for the whole life of the child, be disregarded.

In the result, therefore, there appear still to be ways in which a man with obligations of this character may usefully, honestly and properly relieve himself in some measure of his fiscal burden. The greater and more numerous such burdens are, the more incentive there is to put this into practice, and it is to the sur-tax payer in particular that the advantages are greatest. The conditions imposed in the case of all other dependents except unmarried infant children are not, as has been pointed out, severe; and even in the case of such unmarried infant children there are certain classes of case in which a parent may well not be deterred from taking advantage of such means of escape from taxation as his old adversary, the Chancellor of the Exchequer, still allows him.

The Rule of *Falsa Demonstratio.*

THE maxim *Falsa Demonstratio non nocet si de corpore constat* has received numerous illustrations in the courts in recent years. The general interpretation of the rule is that where property, whether real or personal, is given by will under a description which is partly false but partly correct, and the correct part of the description is sufficient to identify the property, it will pass to the legatee or devisee, the false part of the description being rejected. The characteristic of cases within the rule is that the description, so far as it is false, applies to no subject at all, and so far as it is accurate applies to one subject only: per ALDERSON, B., in *Morrell* v. *Fisher*, 4 Ex. 591. The difficulty of applying the rule lies in the condition *si de corpore constat*. It generally happens in such cases that there is no agreement as to the substantial identity of the subject with its description: the next of kin contend that the description is so inaccurate that the gift is bound to fail. A testator is bound by what he has said in his will, not by what his legatees suppose that he must have meant. The question to what extent an inaccurate description will avoid a gift is one of degree, and also may depend on surrounding circumstances. If the description does not fit any property which the deceased possessed at the time of his death, but does accurately apply to other property which he had at the date of his will, or of an earlier will from which the description has been copied, but no longer had at the time of his death, the rule has no application, for there is no property that can pass: *In re Knight*, 34 Ch. D. 518. In the case of land inaccurate statements as to locality, occupancy and area have frequently been rejected. In *Whitfield* v. *Langdale*, 1 Ch. D. 61, a testator described a "farm" which he devised as being about 80 acres, and the whole farm passed although the real area was 175 acres.

In more modern times there have been many cases of misdescription of personal property, chiefly stocks and shares, sometimes arising from mistakes made by testators, but quite as often from amalgamations and absorptions bringing about an exchange of stock. Thus, in *In re Jameson* [1908] 2 Ch. 111, a testatrix left to legatees all her shares in the Wensleydale and Swaledale Banking Company. She had had shares originally in the Swaledale & Wensleydale Bank, but it had been absorbed by Barclay & Co., Ltd., in which she held the same number of shares, and these were held to pass. In the various railway amalgamation schemes authorised in 1921 there was a special clause inserted to prevent any ademption in such a case, and in *In re Jenkins* [1931] 2 Ch. 218, the Court of Appeal held that Great Western Railway Stock passed under a gift of Swansea Harbour Trust Stock, the railway company having purchased the docks under a private Act.

Sometimes the only identification between the gift and the subject is in the amount of stock or nominal value of shares bequeathed, and it has been held that it is sufficient to pass the property. The recent decision of EVE, J., in *In re Price* (76 SOL. J. 217) is to be supported on this ground, although the learned judge, as he admitted himself, was probably carrying

the rule of *Falsa Demonstratio* a step further than any previous authority had gone, but there can be little doubt that his decision was right and carried into effect the obvious intention of the testatrix. She gave by her will a specific legacy of "my £400 5 per cent. War Loan 1929/1947"—a most exact description of a security which on the evidence she had never possessed at any time. What she did leave were two sums of £284 3½ per cent. Conversion Stock and £211 5 per cent. Treasury Bonds, securities wholly different in amount and otherwise from that mentioned in her will. Yet the learned judge held that they passed to the specific legatee under the gift of the "War Loan," and for the following reasons: The testatrix, who was not a woman of much education, had some years previous to her death bought £400 5 per cent. National War Bonds, and she evidently regarded these or any other Government securities created to raise money during the war as "War Loan," for in an earlier will, while she still possessed the bonds, she made a gift to the same legatee in exactly the same terms—"my £400 5 per cent. War Loan 1929/1947." After the date of this will and before her last will the bonds were converted in two instalments into the above-mentioned Conversion Stock and Treasury Bonds. Doubtless the testatrix considered that her original £400 was invested in what she believed to be "War Loan," and had forgotten all about the conversion. If she had ever had any real War Loan the decision would have been different, but what finally decided the case in favour of the legatee was that the testatrix never had any other investment of any kind, the rest of her money being on deposit account at her bank. The two cases which approach very near to this are *Door* v. *Geary* (1749), 1 Ves. Sr. 255, where LORD HARDWICKE held that £700 Bank Stock passed under a gift, made under a bond to provide that sum for the testator's wife, of the same amount of East India Stock, and *In re Ionides*, 38 T.L.R. 269, where P. O. LAWRENCE, J., held that a sum of Exchequer Bonds passed under a gift of "my War Loans," but neither of these decisions goes quite as far as *In re Price*

The Land Registry Annual Report.

WHILE no outstanding administrative changes are reported in the Chief Land Registrar's Report for the financial year 1931-32, the continued efficiency of the department is evidence of the jealous pride Sir JOHN STEWART-WALLACE and his staff display in their duties. The time taken to complete first registrations and dealings in both the compulsory and non-compulsory areas has again been reduced; all applications for first registration have been considered for absolute and good leasehold titles—and have been so registered in over 98 per cent. of the cases; the registers have been "cleared" of cancelled entries and new editions issued in no less than 38,246 cases (or nearly 16,000 cases more than the previous year); and separate land certificates have been issued free of extra cost in respect of individual plots on building estates in numerous instances. In addition to this the Chief Land Registrar has exercised the discretionary powers as to certain fees, in almost every case in favour of the applicant and against the department. Notwithstanding all this, the sound financial position of the department has been maintained.

London first registrations are now completed in an average time of 5·6 days, compared with 6·3 days in 1930, and 24·8 days in 1920. Dealings in the London area take an average time of 3·7 days, compared with 4·2 days in 1930 and 10·9 days in 1920. In the non-compulsory areas the average time for first registrations is now nine days and for dealings 6·7 days. A feature of interest is the continued reduction in the cost of the services rendered by the department, which now approximate at £1 0s. 3d. per case, compared with £2 1s. 9d. per case in 1921-2. Sir JOHN STEWART-WALLACE points out with pride that the scale of fees has been twice reduced within the last six years and goes on to say that the reduction in cost is not yet at an end and that the department is still handicapped by the thousands of possessory titles granted during the first twenty-five years of compulsory registration and by having to amend the old registers kept pursuant to the Acts of 1875 and 1897. Once these difficulties have been removed the cost per case in the compulsory area will be further and substantially reduced.

During the year under review an indemnity payment of £44 2s. (with costs) was paid to a registered proprietor in respect of a small strip of land included wrongfully in two adjoining registrations. The award was made after a hearing before the Chief Land Registrar.

The Chief Registrar also reports on the other departments controlled by him. There were 113,796 registrations in the Land Charges Department and 560,910 official searches. Only thirteen errors occurred in such searches, a remarkable record of correctness. Sir JOHN does not minimise the limitations of land charges registers, but says they are inherent in the nature of the registers and that no administrative action can eliminate these difficulties.

The Middlesex Deeds Registry reflects more than H.M. Land Registry the current economic depression. The number of deeds registered were 56,749 or more than 3,500 less than the previous year.

Sir JOHN pays a well-merited tribute to the loyalty and ability of his staff through whose assistance he is able to show an increasingly progressive report. The growing appreciation by the public of the services rendered to landowners by the Land Registry and the rapidly declining prejudice against its activities is solely due to the remarkable efficiency of one of the most progressive and useful of our Government departments.

Land and Estate Topics.

BY J. A. MORAN.

WHEN one comes to consider the indifference with which some people invest their hard-earned money in industrial concerns, even in a period of commercial depression like the present, and the philosophical calm with which they lose it, it is surprising there is not more disposition to invest or speculate in real estate. The land is there and not likely to run away, but still there is a disposition to fight shy of auctions, although this is the time when good bargains are most likely to be in evidence. Values, undoubtedly, have fallen of late, but there is hardly anyone who thinks the National Government is likely to add to the burdens of the property owner. There is no doubt that many exchanges are effected by private treaty every day, but it is well to remember that in the large majority of instances the property sold had quite recently been put up to public auction. The public proceedings are an excellent means to an end.

The annual meeting of the Auctioneers' and Estate Agents' Institute is an event of great importance to the profession all over the Kingdom, and it is pleasing to be able to record that the Report read at the recent gathering was all on the side of progress and stability. It certainly furnished adequate proof of the ability of the members of the Council to cope with the difficulties and tendencies of the depressed times and maintain the efficiency of an organisation that is a model of its kind. But the credit that is due to Mr. C. ROWLAND FIELD, who has been succeeded, as President, by Mr. H. MORDAUNT ROGERS, and the Council must, in fairness, be extended to Mr. E. H. BLAKE, the Secretary, who has, for many years, devoted his great ability and energies to the building up of the organisation.

The Minister of Health was misinformed when he stated a short while ago that, taking the country as a whole, there is no evidence it is suffering from a housing shortage. There may

be some outlying districts where all is well, but it is hard to lay one's hand on any industrial centre where the inhabitants are not in need of suitable residential accommodation. Both tax and rate payers are paying heavily to subsidise council houses, but, unfortunately, the rents for many of these are beyond the purses of the class that really needs them.

Sir ENOCH HILL holds firmly to the opinion that the best and cheapest solution of the problem of housing the humbler class of workpeople, after getting them out of the slums, would be for the Government to guarantee mortgages advanced to them for purchasing their own houses by instalments. This principle was established by the Housing Act, 1923, to the limit of 90 per cent. of value. Difficulty, however, arises in many cases in providing the 10 per cent. required as an initial payment by applicants, and, in consequence, this well-meant provision is of little benefit to people who suffer most from the shortage of houses.

There is no doubt that the working people would be best served in the direction indicated by Mr. MONTAGU EVANS. The well-known London surveyor and rating expert considers that the non-parlour house, let at ten shillings weekly, is more than a possibility; in fact, he has presented figures that ought to be considered by every local authority before any more building operations are indulged in. It is now evident that the poorer working classes have a grudge against flat life; and anyone who devises a means, as Mr. EVANS endeavours to do, to keep them from the close and dismal surroundings of a few rooms in a crowded area, deserves well of the country.

Company Law and Practice.

CXXXI.

PROOF OF DEBTS IN WINDING UP.—I.

WINDING UP is an operation with which many people are only too familiar, and it is quite a usual thing at the present day for persons or companies who may have little or no experience of these matters, to have to prove in a liquidation. The vast majority of cases are simple, and give no difficulty, either to the creditor, or the liquidator, for the liquidator is willing to assist the creditor with advice and information, while the books of the company show the amount due. But every case is not so simple, and it is common, and prudent, in such circumstances, for the man of business to consult the man of law. Let us examine briefly the most material provisions relating to claims in a winding up.

Our inquiry may well start with s. 261 of the Companies Act, 1929, which is in the following terms:—

> "In every winding up (subject in the case of insolvent companies to the application in accordance with the provisions of this Act of the law of bankruptcy) all debts payable on a contingency, and all claims against the company, present or future, certain or contingent, ascertained or sounding only in damages, shall be admissible to proof against the company, a just estimate being made, so far as possible, of the value of such debts or claims as may be subject to any contingency or sound only in damages, or for some other reason do not bear a certain value."

So far as companies registered in England are concerned, the law of bankruptcy is applied to the case of insolvent companies by s. 262, a section which I had occasion to deal with in this column when referring to the recent case of *Re Health Promotion Limited* [1932] 1 Ch. 65. The general application of s. 261 is not a fit subject for a weekly column, but rather for a separate treatise. I do not wish here and now to deal so much with the question as to what claims are actually provable, as with the method of proof; and for light and leading on this topic the Winding Up Rules must be referred to; and rr. 89 to 116 inclusive of the Rules of 1929 contain the material provisions.

First, let us see what debts need not be proved in a winding up. The judge in any particular winding up can give directions that any creditors or class of creditors are to be admitted as creditors without proof (r. 89); this power is not one which is so commonly made use of as it might be, but it is certainly a useful one, particularly in cases where there is a numerous class of creditors, all of whom stand on the same footing. But there is a class of debt in which the boot is on the other foot, for formal proof of the preferential debts under s. 264 (1) (*e*) of the Act is not required, unless the official receiver or liquidator in any special case directs that formal proof thereof shall be given (r. 100). These preferential debts are the contributions due from the employer under the National Health Insurance Acts, the Widows', Orphans' and Old Age Contributory Pensions Act, 1925, and the Unemployment Insurance Acts; and the proof that these contributions are owing might well entail much trouble and expense, which can be saved by accepting the word of a civil servant instead of requiring strict proof. There is one other type of preferential claim under s. 264 which receives special consideration, and that is claims for wages by workmen and others employed by the company (r. 101); a consideration which presumably covers claims both under s. 264 (1) (*b*) and under s. 264 (1) (*c*), both of which refer to "wages," though the earlier one adds the disjunctive "salary"; and the wording of the rule might be said to suggest, by using the words "claims for wages by workmen and others," it was intended to confine its operation to s. 264 (1) (*c*), and exclude from the special consideration the claims of clerks and servants. It is submitted, however, that the rule covers both classes.

This rule provides that, in any case in which it appears that there are numerous claims by workmen and others employed by the company, it shall be sufficient if one proof for all such claims is made either by a foreman, or by some other person on behalf of all such creditors. If this course be adopted, however, there must be attached to the proof, so as to form part of it, a schedule setting out the names of the workmen and others, and the amounts severally due to them; a form of such a proof is set out in the Appendix to the Winding Up Rules, and is Form 60 therein. It is interesting to observe that the person who makes this proof must, according to the form, make an unqualified statement on oath, to the effect that the company owes these sums to the various persons referred to in the schedule, and that such persons have not received any satisfaction or security whatsoever; and it would seem that such an assertion must frequently be beyond the knowledge of any foreman, though there are doubtless many cases where there will be some official of the company who can properly make the proof. The rule goes on to say that any proof made in compliance with it is to have the same effect as if separate proofs had been made by each of the claimants. Again, this rule is a useful and convenient one for cases where strict proof by each claimant would involve a trouble and expense totally incommensurate with the results obtained by such means.

Debts are to be proved by affidavit (r. 90). A general form for proof of debt is Form No. 59 in the Appendix to the Rules; a form which has been slightly amended by the Companies (Winding Up) Amendment Rules, 1931, though not so as to make any alteration in the body of it. It is not essential that the creditor himself should make the affidavit proving the debt—indeed, it will frequently be impossible, as, e.g., in a case where a company registered under the Companies Act is the creditor—but it may be made by a person authorised by or on behalf of the creditor; though if so made it must state his authority and means of knowledge (r. 91). The affidavit must contain or refer to a statement of account showing particulars of the debt, and must specify the vouchers, if any, by which it can be substantiated; and the official receiver or liquidator may call for production of these vouchers (r. 92); while the affidavit must state whether the creditor is secured or not (r. 93).

The costs of proving the debt are naturally of considerable importance to the creditor; in the case of an insolvent company he will no doubt consider that it is sufficiently hard that he should only get a dividend on the amount that the company owed him, without having to bear the costs of proving to the liquidator that the company really did owe it him; but this additional burden he has to bear, in an ordinary case, for r. 95 says that a creditor shall bear the cost of proving his debt unless the court otherwise orders. But this rule is not construed as widely as, perhaps, it might have been—for, if a proof be rejected, and the creditor appeals from such rejection, and appeals with success, he will, notwithstanding the rule, be allowed the costs of the appeal out of the assets, though not the costs of the proof. The authority for this case is *Re National Wholemeal Bread Co.* [1892] 2 Ch. 457, where VAUGHAN WILLIAMS, J., as he then was, allowed to be admitted a proof which the official receiver had rejected; the applicant's costs (not of the proof, but of the application only) were ordered to be paid out of the assets of the company; the report states that this was done following the practice in bankruptcy.

(*To be continued.*)

A Conveyancer's Diary.

Power of Tenant for Life to accept Surrender and grant New Leases subject to existing Underleases.

In connection with the Law of Property (Entailed Interests) (No. 2) Bill, 1932, which (in s. 2) provides that to set at rest all questions as to the meaning of the words "in possession" used in the L.P.A., 1925, s. 1 (2) (*b*), I am reminded of the recent case of *Re Grosvenor Settled Estates; Duke of Westminster* v. *McKenna* [1932] 1 Ch. 232, which turned mainly upon the question whether the grant by a tenant for life of a lease subject to an existing underlease was a grant of a lease "to take effect in possession," within s. 42 (1) of the S.L.A., 1925.

The facts in that case were that part of freehold property comprised in a settlement was subject to a lease and also to an underlease. The tenant for life under the settlement wished to take a surrender of the lease and, without having a surrender of the underlease, to grant a new lease. The question was whether the tenant for life had power to do that.

Maugham, J., held that the tenant for life had power under s. 42 (1) of the S.L.A., 1925, and s. 150 of the L.P.A., 1925, to grant the new lease, although the underlease remained outstanding.

Section 42 (1) of the S.L.A., so far as material, provides that every lease made by a tenant for life:—

"(i) shall be by deed, and be made to take effect in possession not later than twelve months after its date, or in reversion after an existing lease having not more than seven years to run at the date of the new lease.

* * * * *

"(iii) shall contain a covenant by the lessee for payment of the rent, and a condition of re-entry on the rent not being paid within a time therein specified not exceeding thirty days."

Section 150 of the L.P.A., 1925, so far as material, reads:—

"(1) A lease may be surrendered with a view to the acceptance of a new lease in place thereof without a surrender of any underlease derived thereout."

Sub-section (2) provides that a new lease may be granted without any surrender of an underlease. Sub-section (3) reads:—

"The lessee under the new lease and any person deriving title under him is entitled to the same rights and remedies in respect of the rent reserved by and the covenants, agreements and conditions contained in any underlease as if the original lease had not been surrendered but was or remained vested in him."

Sub-section (3) preserves the rights of the underlessees subject to the performance of the obligations of the underleases.

There was, therefore, no difficulty about the validity of a lease without any surrender of the underlease, except as to the power of a tenant for life to take advantage of that section having regard to the fact that the new lease must be made to take effect "in possession." It was contended that such a lease would not comply with the provisions of s. 42 (1) in that respect.

The definition section (s. 117 (1) (xix)) of the S.L.A. states that: "'Possession' includes receipt of rents and profits or the right to receive the same, if any." That applies only unless the context otherwise requires.

In "Wolstenholme," there is a note to s. 42 (1) in which the learned editors say "It is conceived that the definition in s. 117 (1) (xix) of 'possession' is not applicable here."

That view was not adopted by the learned judge who found a context in s. 42 (1) favourable to the application of the definition.

The legal history of the matter is interesting.

At common law a surrender of a lease could not be effected unless all underleases were also surrendered. As the learned judge pointed out, that state of things led to great inconvenience, and he instanced a case where an underlessee of a cottage on a large farm might prevent a very beneficial contract from being carried out, or where a sub-tenant of a flat in a large block might refuse to facilitate a surrender of a lease of the whole, which would in no way prejudice him.

By the Landlord and Tenant Act, 1730, s. 6, it was enacted in effect that chief leases could in the future be renewed without surrender of existing underleases. The effect of that was to leave the underlessees in the same position as if no surrender of the head lease had been made, but, as Maugham, J., said, "the result was necessarily to some extent anomalous and led to a rather curious position with regard to the chief landlord's rights of re-entry and possession."

Then came the Leases and Sales of Settled Estates Act, 1856.

Under that Act the court had power to authorise leases of settled estates. Every such lease was to take effect in possession at or within one year after the making thereof, and must contain a condition of re-entry on non-payment of rent for a period of not less than twenty-eight days.

The question whether the court had power to authorise a lease on surrender of an existing lease without any surrender of an underlease arose in *Re Ford's Settled Estate* (1869) 8 Eq. 309.

That case is very shortly reported, but in his judgment in *Re Grosvenor Settled Estates*, Maugham, J., said that the case had been looked up and further facts revealed. The underlease in question, it appears, was an underlease of the ground floor of premises. The lessee, wishing to pull down and re-build, offered to surrender his lease, to accept a long lease at a larger rent, and to spend some money on re-building. The court ordered that the conditional agreement into which the parties had entered should be carried into effect, and gave power to grant a lease for the term of eighty-four years terminable at the option of the lessee as therein mentioned in conformity with the Landlord and Tenant Act, 1730, and the Leases and Sales of Settled Estates Act, 1856, and subject to the provisions and restrictions therein contained.

Under the S.L.A., 1882, s. 7, now replaced by s. 42 of the Act of 1925, the tenant for life has, as we have seen, power to grant leases as therein mentioned without the leave of the court, but it has been doubted whether the expression "in possession" there used does not prevent a lease subject to an underlease.

In dealing with that doubt the learned judge referred to the provisions of s. 150 of the L.P.A., 1925, and said that

it was important to notice sub-s. (2), which plainly maintained the rights of the under-lessees, provided that they complied with the obligations imposed by the underleases under which they held. His lordship added, with reference to the wording of s. 42 (1) of the S.L.A.: "Only in a somewhat qualified sense can it be said that a lease granted while an underlease is still on foot takes effect in possession. It can take effect in possession only *sub modo*, and the right of re-entry can be exercised only subject to the conditions and qualifications in s. 150 of the Law of Property Act, 1925. . . . I think that in the circumstances under consideration both the words 'to take effect in possession' and the reference to the condition of re-entry can be explained. In such a case as the present it can be said, not unreasonably, that the lease is to take effect in possession in regard to the immediate lessor, in contradistinction to a lease which is expressed to be a lease to take effect in reversion, which is the context to be found in s. 42 (1) of the Settled Land Act, 1925. I think also that, in such a case, the reference in the same sub-section to the condition for re-entry can be construed as a reference to the right of re-entry against the immediate lessee. I would add that in the case of contemporaneous legislation such as that of 1925, it is, I think, the duty of the court, as far as possible, to construe the legislation as intended to produce a consistent whole, and I would emphasise the fact that, in certain cases, grave injury might be done to a tenant for life of settled land unless, in granting a lease under s. 42 of the Settled Land Act, 1925, he had power to rely on s. 150 of the Law of Property Act, 1925."

The concluding sentence of that quotation is, I think, significant.

His lordship further said that the legislature must be presumed to have known of the decision in *Ford's Settled Estates* when s. 42 of the S.L.A. was enacted, and it was to be assumed that the words of that section were not used in a sense narrower than that which had been put upon them in 1869, when that case was decided.

It appears also that the learned judge considered that support to the view which he took was to be derived from *Ecclesiastical Commissioners for England* v. *Treemer* [1893] 1 Ch. 166, which was a case which turned upon the effect of the Statute of Limitations where a lease had been granted subject to an existing underlease in reliance upon the Landlord and Tenant Act, 1730.

This seems to me to be an interesting and important decision, especially as it sets at rest the doubts raised by the note in "Wolstenholme" to which I have referred.

Landlord and Tenant Notebook.

Third Party Procedure.

Tenants may be able to avail themselves of the third party procedure machinery in two cases in particular, namely, when they have rights against an assignee and when they have rights against an under-tenant. The scope of the procedure has, as regards High Court actions, been twice modified within the last half-century; in 1883 it was limited to "contribution or indemnity" cases, but in 1929 it was widened considerably, though the effect was not to restore the old state of affairs entirely. Mostly, when tenants have rights of the kind indicated, they are based on an agreement, express or implied, for indemnity; but in one instance, which I shall cite later, a claim could be brought under the present rules which could not have been brought under those of 1883; and in this connexion it is worth noting that the present County Court Rules still limit third party procedure to cases of contribution or indemnity.

The implied undertaking of an assignee of the term to indemnify the original tenant was definitely established in *Moule* v. *Garrett* (1870), L.R. 5 Ex. 132; (1872), L.R. 7 Ex. 101, which may be conveniently mentioned here, though it was not a third party procedure case, because the defendant was a second assignee who had expressly covenanted to indemnify the first assignee but was under no express contract with the plaintiff, the original grantee. The judgment shows that acquisition of the estate is sufficient in these cases. It is not only sufficient, but essential, as appears from *Bonner* v. *Tottenham and Edmonton Permanent Investment Building Society* [1899] 1 Q.B. 161, C.A., in which an unsuccessful attempt was made to obtain recognition for a similar implied duty on the part of a mortgagee by sub-demise towards the mortgagor's assignor.

An instance of third party proceedings based on an express covenant by an assignee is afforded by *Gooch* v. *Clutterbuck; Davis, Third Party* [1899] 2 Q.B. 148, C.A., the third party being the appellant. The real point at issue was the construction of the covenant, by which he had agreed to indemnify the defendant and to perform the lessee's covenants; a decision that this made him responsible for breaches which had occurred before the assignment was upheld.

The position of the Third Party in *Stait* v. *Fenner* [1912] 2 Ch. 504, was not easy to ascertain. The original tenant was the grantee of a twenty-one year lease, with options to determine at seven and at fourteen years, and containing a tenant's covenant to repair and a covenant prohibiting alienation without consent. He had assigned, with the requisite consent, and had later accepted from a subsequent assignee a promise to re-assign on request, but he never enforced this promise. Next, he had contracted to assign to the subsequent Third Party without the concurrence of the prior assigns, so that there was no obligation to get in the outstanding legal estate, but the assignment itself described him as "beneficial owner." A covenant for indemnity was entered into by the Third Party. The latter subsequently purported to determine pursuant to the option, but the landlord refused to recognise him, and sued for breaches of the covenant to repair. The notice to determine was held to be void, and the Third Party then admitted liability under the covenant for indemnity, but counter-claimed for breach of the implied covenant for title under the Conveyancing Act, 1881. The defendant replied that there had been a mutual mistake and asked for rectification. It was held that the contract was clear as regards intention, and rectification was ordered.

When a tenant sued for breach of covenant can call upon a sub-tenant, third party proceedings will in most cases be available under the present High Court Rules; but in county court actions, the answer to the question must depend upon the phrasing of the sub-tenant's covenant. This is shown by two cases decided under the 1883 High Court Practice. In *Hornby* v. *Cardwell; Hanbury, Third Party* (1881), 8 Q.B.D. 329, C.A., the terms of the underlease provided: "this letting shall be subject in all respects to the terms of the existing lease and the covenants and stipulations contained therein." (The term of the sub-lease, incidentally, ended on the same day as that of the head lease, so that it might have been argued that there was an assignment, the tenant having parted with the whole of his estate: *Beardman* v. *Wilson* (1868), L.R. 4 C.P. 57.) The mesne tenant was sued for breach of the repairing covenant, joined the sub-tenant, and the latter was not only held liable, but ordered to pay the tenant's costs; the court having held that it was a clear case of indemnity. But in *Pontifex* v. *Foord; Mead, Third Party* (1884), 12 Q.B.D. 152, in which the tenant was only able to rely on the fact that the under-tenant's covenant to repair was in exactly the same terms as that of the head lease, it was held that Third Party was under no contract of indemnity, and, as was pointed out, the damages to be awarded against the tenant and sub-tenant might not be the same, for the house was older when the underlease was granted.

Our County Court Letter.

COSTS OF SHORTHAND TRANSCRIPT.

A QUESTION of liability for the above was considered in the recent case of *Orme* v. *Morgan*, at Ledbury County Court, in which the claim was for £7 disbursed to a shorthand writer. The plaintiff had acted as solicitor to the defendant upon his trial for a bankruptcy offence, and had been subsequently instructed to obtain a transcript of the summing up, and of the evidence of one witness. The defendant denied having given subsequent instructions, and contended that the plaintiff was not entitled to further remuneration (*a*) on the merits, (*b*) because he had not delivered a bill of costs. His Honour Judge Roope Reeve, K.C., observed that the question of the delivery of a bill of costs did not arise, as there was no counterclaim for the re-opening of the matter of payments during the prosecution. There was no doubt that the defendant, believing himself to have been convicted on false documents, had been desirous of taking further proceedings, and had obtained the transcript with that object. Although there was no express agreement to that effect, there was no reason why the plaintiff should not be reimbursed, and judgment was, therefore, given in his favour, with costs, payable at 10s. a month. Compare the "County Court Letter," entitled "Solicitors' Rights and Liabilities," in our issue of the 20th February, 1932 (76 SOL. J. 124).

WARRANTIES ON THE SALE OF HOUSES.

IN the recent case of *Godfrey* v. *Humphreys*, at Birmingham County Court, the claim was for damages for breach of warranty, viz., that a dwelling-house (and shop) would be in perfect order, and suitable for the purpose for which they were sold. The plaintiff had paid £1,000 for the property in June, 1927, but, in September, 1931, the floor boards and joists of the ground floor gave way. The plaintiff claimed £20, being the cost of repairs, but the defendant disputed liability on the grounds that (*a*) the rotting of the wood was due to inferior linoleum, which caused a growth of fungus, (*b*) the linoleum covered the whole floor, instead of allowing a margin of 18 inches, so that there was no ventilation, (*c*) although the joists were of red deal, it was necessary to use unseasoned timber, as the amount of building in recent years had allowed no time for timber to season, (*d*) the surveyor to the local authority (the Corporation of Sutton Coldfield) had given a certificate of fitness, (*e*) the cost of seasoned timber was prohibitive, as it would take from five to ten years for such timber to season. His Honour Judge Ruegg, K.C., observed that seasoned timber was obtainable, although at double the price, which would reduce the profit of the builder. Judgment was, therefore, given for the plaintiff, with costs. Compare *Miller* v. *Cannon Hill Estates Limited* (1931), 75 SOL. J. 155, and the "County Court Letter," under the above title, in our issue of the 4th July, 1931 (75 SOL. J. 437).

THE ENFORCEABILITY OF PRINTED CONTRACTS.

THE defence of forgery was not substantiated in the recent case of *A. C. Machines Limited* v. *Barton* at Derby County Court, in which the claim was for £25 in respect of a Tempo cigarette machine. Liability was denied on the ground that the defendant had only signed what was represented to be a receipt (not an order form) and that she had only signed one document and not two. As this implied that one of the signatures (produced by the plaintiffs) was a forgery, an adjournment had been granted to enable expert evidence to be called. His Honour Judge Longson held that the allegations of forgery entirely failed, and it was also impossible for the order to be folded so as to hide the red ink notice, viz., "I or we have read the above terms and agree thereto." and "No machines left on trial." Judgment was therefore given for the plaintiffs, with costs, in the above and two other similar cases. For prior references, see the "County Court Letter" in our issue of the 30th April, 1932 (76 SOL. J. 302.)

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

Mr. Justice Eyre died on the 2nd June, 1695. He owed his seat in the King's Bench to the enthusiastic support which, as Member for Salisbury, he gave to the Whig Revolution. When he became a Serjeant in May, 1689, the traditional rings were inscribed with a compliment to the Dutch King—"*veniendo restituit rem.*" By November, Eyre was a judge and a knight. In the grave he rested beside his two wives. Although on the death of the first, his grief had caused him to put on her monument an inscription in renunciation of all future connubial possibilities and in anticipation of his own decease with the date left blank, he eventually recovered sufficiently to accept the consolation of a second union.

THE VOICE OF HAM.

The Ministry of Health has just approved a scheme for the revision of the Surrey boundaries. The proposals include the suppression of Ham as a separate entity, and Richmond and Kingston are fighting over the partition. The inevitably resulting Inquiry recalls a similar occasion some years ago when Ham, represented by Balfour Browne, K.C., fought for its life against Kingston, which briefed Bidder, K.C. During the proceedings the former advocate was rather upset when the silence of an impressive pause in his speech was rent by the expiring cry of a pig in a neighbouring slaughter-house. In a rather clumsy attempt to capture the effect of the ensuing titter, he remarked to his opponent "Some of your workingmen witnesses voicing their grievances outside!" "My representatives, indeed!" exclaimed Bidder, "most certainly not, sir! That's a representative of Ham."

OUR DUMB COLLEAGUES.

"My colleague has arrived. This is most appropriate," remarked Mr. Barrington Ward, K.C., the magistrate, when the cat of the North London Police Court took its seat beside him. It is not to be supposed that he had in mind the story of Lord Chancellor Clare and the Newfoundland dog which he once had on the Bench with him while the famous Curran, for whom he had a profound dislike, was arguing an important point before him. Ostentatiously, he gave the greater share of his attention to the animal until Curran suddenly paused in his speech. "Why don't you proceed, Mr. Curran?" asked the judge. "I thought your lordships were in consultation" replied the advocate.

WILFUL SLUMBER.

When the accused rector in the Norwich Consistory Court case offered a practical demonstration of how to sleep at will, the Chancellor observed, "We don't want to see." With all the judicial temptations to somnolence, it is very proper that a judge should refuse to learn an easy way out, especially as at present, drowsiness seems to be out of fashion on the Bench. We have to-day no such examples of habitual repose as Lord Coleridge, C.J., or Day, J. It must be admitted that in the case of the latter, the habit was more or less methodical. Once during a long and tiresome trial about the relative merits of certain makes of cloth, he deliberately composed himself to slumber and remained no more than semi-conscious for three or four hours, confident that whichever way he decided there would be an appeal. Lord Coleridge's lapses were notorious. Once a counsel opening a case in the Court of Appeal said that it was an appeal from a decision of Mr. Justice Mathew. "You mean a decision of the Lord Chief Justice and Mr. Justice Mathew," corrected Lord Esher, M.R. "No; I mean a decision of Mr. Justice Mathew," insisted counsel. "There is something wrong here," said the Master of the Rolls. "The Lord Chief Justice's name as well as that of Mr. Justice Mathew, appears on the papers." "Oh, my lord," replied the advocate, "I don't deny the Lord Chief Justice was present."

Reviews.

Income Tax Law, Practice and Administration. By F. F. Sharles, Fellow of the Society of Incorporated Accountants and Auditors, R. P. Croom-Johnson, of the Inner Temple, one of His Majesty's Counsel, W. J. Eccott, formerly one of His Majesty's Principal Inspectors of Taxes, and L. C. Graham Dixon, of the Inner Temple, Barrister-at-Law., 1932. In two volumes. Large crown 4to, half-leather gilt, loose leaf, 1,432 pp. London: Sir Isaac Pitman and Sons, Ltd. 84s. net.

This, the latest work on this increasingly important subject, has aroused considerable interest in professional circles. There can be few practitioners nowadays who are not faced almost daily with a client or a case and are not forced to consider the effects of Income Tax or of claims for Income Tax, from one point of view or another, in dealing with them. And there can be few who have not found Income Tax law, practice and administration to be exceedingly involved, difficult and even baffling subjects of study.

The book under consideration is a laudable, and successful, attempt to present the subject-matter in a clear yet comprehensive way, to assist the practitioner, whether he be solicitor or accountant, as well as the layman, to trace his way through the maze of statutes, amending statutes, rules and cases, and to enable him to apply the law "when found" to the particular claim or matter in which he is interested. Further, it is contended, and we think with truth, that even the authorities who are concerned with the collection of the taxes themselves will derive benefit from access to this book. When the names of the authors are seen, there can be no doubt that little has been spared to ensure that the work is accurate, comprehensive and severely practical, numbering amongst them, as they do, former members of the Income Tax Administration Department, as well as members of both the legal and accountancy professions.

The work is divided into three sections, namely: (1) the Practice section; (2) the Statutes section; and (3) the Digest of Cases section. The first completely fills Volume I, and the second and third occupy Volume II. As there is a complete index to each volume, the convenience of this arrangement will be appreciated by everyone with experience of the old-fashioned two-volume text-books.

Volume I, we imagine, will satisfy anyone who has constant need of recourse to the principles and the practice of Income Tax. It consists of expository matter on the Acts and decisions and deals fully, so far as we can judge, with every aspect of practice and procedure. A valuable chapter, to begin with, on the history of the Income Tax system, with a summary of its principal features, fits the reader's mind for the more detailed examination which follows. One should be able to satisfy oneself from this volume that no serious point in any Income Tax case with which one has to deal has been overlooked. Then, when one sees the numerous and well-selected working examples of practical problems, of specimens of the more common Income Tax forms, complete with hypothetical figures and supported by full and clear explanations of every point with references to the appropriate Income Tax Acts, it is difficult to imagine that any practitioner will want more guidance. This volume alone is almost worth the money.

In the second volume we find the full text of the Income Tax Act, 1918, and of the Finance Acts passed since, so far as they are law to-day. It presents, therefore, all Income Tax law (up to and including the Finance (No. 2) Act, 1931) in a consolidated and, therefore, convenient form. An analytical table facilitates access to the statutes. Then a digest of cases in the same volume rounds off the work. This is so arranged as to accord with the sections of the Income Tax Act, 1918, and with the rules in the schedules, and the reader therefore can see at a glance what decisions exist relating to whatever the provision he has under consideration. Some 12,000 decisions are cited.

Were it not for the care with which the relevant statutes have been set out, and the cases digested, the comment would readily arise that the second volume is a mere *réchauffé* of what every practitioner already has on his shelves, and the price of four guineas which the publishers require would seem somewhat high for what one received.

But, as has been indicated, the purchaser of this work is getting something new in the way of arrangement of subject-matter. The first volume is by far the more important and, we think, useful to the practitioner, but the arrangement of the statutes, and of the digest of the cases already referred to, is such as to enable the reader, while finding and comprehending his desired principle in the first volume, to see at a glance, and therefore, most conveniently to compare the very section of the Act concerned and, with a turn of the finger, the decisions also that have been given upon it. Extreme facility of access to any given point of Income Tax law has been sought for by the authors of most books on the subject. The authors of this work have achieved very considerable success in their manipulation of a difficult problem.

In addition, the volumes are bound on the loose leaf principle, with all its advantages—a new and welcome departure in legal text-books. In hardly any other branch of law does the position between the Crown and the subject alter so often as the result either of decisions in the courts or of legislation. When it is remembered that nearly every important new point of principle in tax law is heard, both by the Court of Appeal and by the House of Lords, and is "in the air," as it were, until the final decision, it will readily be seen how valuable is the publishers' offer to supply subscribers with information as to any change affecting Income Tax Law and Practice during the currency of this edition. Such information, paged and perforated, so as to be ready for insertion in the appropriate position in the volumes, will be supplied free, and should have the effect of keeping the work and its owner constantly up to date. And in no other side of the law is the latest information as to practice and procedure more important, both to members of the legal profession and to their clients.

Books Received.

Report to the Lord Chancellor on H.M. Land Registry for the Financial Year, 1931-32. By The Chief Land Registrar. 1932. London: His Majesty's Stationery Office. 4d. net.

Coal Mines Act, 1911: *Regulations and Orders relating to Safety and Health.* 1932 Edition. Royal 8vo. pp. (with Index) 184. London: His Majesty's Stationery Office. 1s. 6d. net, postage extra.

The Local Government of the United Kingdom and the Irish Free State. By John J. Clarke, M.A., F.S.S., of Gray's Inn, and the Northern Circuit, Barrister-at-Law. Seventh edition. 1932. Crown 8vo. pp. xv and (with Index) 825. London: Sir Isaac Pitman & Sons, Ltd. 12s. 6d. net.

Establishment in England. By Sir Lewis Dibdin, D.C.L. (Hon. Durham), Dean of the Arches, Honorary Fellow of St. John's College, Cambridge. 1932. Demy 8vo. pp. vii and (with Index) 185. London: Macmillan & Co., Ltd. 7s. 6d. net.

International Adjudications, Ancient and Modern. Modern Series. Vol. IV. 1931. Edited by John Bassett Moore. Royal 8vo. pp. xxvi and (with Index) 600. London and New York: Humphrey Milford, Oxford University Press. 15s. 6d. net.

[All books acknowledged or reviewed can be obtained through The Solicitors' Law Stationery Society, Limited, London and Liverpool.]

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Statutory Tenancy—Rent—Landlord and Execution Creditor.

Q. 2474. A, the landlord of premises in the occupation of B, which are subject to the provisions of the Rent, etc., Restrictions Acts, gave B notice to quit the premises in March, 1929. This notice was not acted upon, and A subsequently gave B two other notices expiring in March, 1930, and March, 1932, respectively. Execution has been levied on B's goods by a creditor, and notice has been given by A to the sheriff that one year's rent is owing to A. The execution creditor declines to pay the rent on the ground that there is no subsisting tenancy, and quotes *Lewis* v. *Davies* [1914] 2 K.B. 469, and *Hodgson* v. *Gascoigne*, noted in the Annual Practice, in support of this view. Both cases were decided before the Rent Acts were passed. It has been submitted by A that there is a subsisting tenancy by reason that the first two notices were waived and the tenancy continued, and is liable to termination in March, 1932, under the third notice. In the alternative, that the tenant holds over as statutory tenant under the provisions of the Rent, etc., Acts, and that the tenancy so created is within the meaning of the words " leased for life or lives, term of years at will or otherwise," contained in s. 1 of the Landlord and Tenant Act, 1709. Please advise whether the landlord's contention is correct, or whether he should withdraw the notice to the sheriff.

A. Provided the notice to quit in March, 1929, was given in accordance with the terms of the original contract of tenancy, B then became a statutory tenant (*Shuter* v. *Hersh* [1922] 1 K.B. 438). By the Rent Restriction Act, 1920, s. 15 (1), so long as B retains possession he is entitled to the benefit of all the terms and conditions of the original contract of tenancy. The statutory tenancy can only be terminated by an order for possession if s. 5 of the Act permits. A not having obtained an order for possession, B continues as a statutory tenant. A's claim for rent, therefore, prevails, and he should not withdraw the notice to the sheriff.

Annuity Free of Income Tax—Recovery of Tax.

Q. 2475. With reference to question 2393, we shall be very glad if you could kindly give us the authority for the last four lines of the answer. Presumably, if the annuitants refuse to make claim for return of income tax, the amounts which would be repayable are not ascertainable by the trustees.

A. The case of *Le Fevre* v. *Pettit*, quoted in the original answer, shows that the trustees are entitled to a due proportion of the tax recovered by or on behalf of the annuitant. It appears clear, therefore, that the trustees have a right of set-off against the annuity for the subsequent year. In Newport's " Income Tax Law and Practice," 4th ed., p. 37, it is said (referring to the proportion of the recoverable tax to which the trustees are entitled) that " In practice this amount will not be handed over to the trustees, but will be deducted from the next following payment of annuity."

Deed of Assignment—Sale to a Member of the Committee of Inspection.

Q. 2476. In 1930 A assigned to B all his estate, real and personal, upon trust for conversion and payment thereout of his debts. The deed of assignment is between A of the first part, B (the trustee) of the second part, and the creditors, of whom certain were nominated as a committee of inspection, of the third part. My client, one of the larger creditors, executed the deed, and is one of the committee of inspection. The debtor owned a freehold house subject to a mortgage, and my client has offered B, the trustee, £600 for the house, which figure he has accepted with the advice of the committee of inspection. My client has agreed to buy the house so that he may, by letting it at a fair rental, recoup himself somewhat. Is there any objection to the conveyance from the trustee to my client?

A. It is not stated what specific authority is vested in the committee of inspection by the deed. Presumably their duty, put at the lowest, is to advise the trustee as to the execution of the trusts. Such being the case a sale to one of the committee would, it is considered, be suspect, though not necessarily void, and that the onus would lie on the purchaser to prove that he had given a proper price. There are no cases exactly in point, but the principle laid down in *Hodson* v. *Deans* [1903] 2 Ch. 647, and cases therein cited, is, it is considered, applicable. It may be noted that a member of a committee of inspection in a bankruptcy is expressly disabled from purchasing except by leave of the court (r. 347), although the trustee may sell without reference to the committee, unless otherwise directed. It is considered, however, that if the other members of the committee are parties to the conveyance, and if it is recited that they have (independently of the purchaser) taken the advice of a competent valuer who has advised that the price is a fair and reasonable one, the title might properly be accepted by a subsequent purchaser from the member of the committee who buys. If the property were to be put up for sale and a member of the committee desired to bid, we should have suggested that he first resigned from the committee, but in the present case, as negotiations have already taken place to buy, such resignation would be of little avail, though it would certainly look better if it could so be stated in the conveyance.

Agricultural Credits Act, 1928—Tithe Rent-Charge.

Q. 2477. Section 8 (7) provides that an agricultural charge shall be no protection in respect of property included in the charge which, but for the charge, would have been liable to distress for rent, taxes or rates. Will you please advise us whether tithe rent-charge comes within the meaning of " rent " for the purposes of the Act?

A. We know of no authority directly bearing on the question. It is clear that rent *primâ facie* includes rent-charge—and in particular a tithe rent-charge (see *Re Ford, Myers* v. *Molesworth* [1911] 1 Ch. 455, where a bequest of all arrears of rents was held to include tithe rent-charges). A similar expression to that used in the Agricultural Credits Act is found in s. 7 (2) of the Bills of Sale Act, 1882, giving a power of seizure if the grantor suffers the goods or any of them to be distrained for rent, rates or taxes. Obviously the grantee's risk is the same whatever class of rent is distrained for. The opinion is given that rent in the Act of 1928 includes tithe rent-charge in respect of which an order to distrain is obtained under s. 2 (2) of the Tithe Act, 1891.

Rent Restrictions Acts—De-control by Lease.

Q. 2478. By a lease, dated 13th October, 1917, A demised a house, shop and premises to B for a term of ten years from the 1st October, 1917, at a rent of £27 10s. per annum. The

lease was assigned to C on the 24th November, 1922, and C entered into possession and has since remained in possession. On the expiration of the lease the premises were re-let by A to C (the assignee) on an annual tenancy at the increased rent of £42 10s. per annum. C states the landlord's solicitor informed her that, by reason of the lease, the property became de-controlled, and the increased rent could be charged. So far as is known the rent in August, 1914, was not more than £27 10s. per annum. Notwithstanding the lease, the property still appears to be subject to the provisions of the Rent Restrictions Acts, and consequently the increase in the rent is in excess of the amount by which the rent can legally be increased. Please advise whether the view is correct.

A. A lease does not effect a de-control unless (1) made after the passing of the Act of 1923 (s. 2 (2) of that Act), and (2) to the then sitting and protected tenant (*Bartram* v. *Brown* [1929] 1 K.B. 103). The answer to the query is, therefore, in the affirmative.

Company—Issue of Debentures—Interested Director.

Q. 2479. In reference to the case of *Victors Ltd.* v. *Lingard* [1927] 1 Ch. 323, can creditors obtain a declaration that debentures (issued under similar circumstances to those in the case mentioned) are invalid? If so (1) on what grounds? and (2) it is assumed that there can be no question of estoppel, as creditors surely are not deemed to have notice of the memorandum and articles of association, (3) surely the safer course is for the bank to obtain debentures before taking a guarantee from the directors.

A. We do not think that any such declaration can be obtained. On the ground of estoppel the debentures are good as between the company and the debenture-holders, and the claim of creditors (who could not have restrained a valid issue) is against the company. The estoppel would appear to extend to the company and those claiming under it. It would appear doubtful whether an issue of debentures that would have been invalid if issued after a guarantee would be valid if issued before the guarantee, and as a preliminary. Their issue would be, in fact, for the benefit in some sense of a director pledged (if only informally) to give the guarantee.

Will—Specific Bequest of Diamonds—Bequest of Jewellery not otherwise disposed of—Lapse—Effect.

Q. 2480. A testatrix who died in July, 1930, by her will bequeathed certain diamonds to X. By a first codicil she gave to A, B, C and D, or such of them as should be living at her death, all her jewellery not otherwise disposed of. She also by the same codicil revoked the general residuary bequest contained in her will and bequeathed all her personal estate (not by the previous clauses contained in her will or by that codicil otherwise disposed of) to her trustees upon the usual trusts for conversion. By a third codicil she revoked the request of the diamonds to X and left them to A, and she confirmed the will and first and second codicils, except so far as any later document conflicted with any earlier document, in which case she confirmed such later document, and by a fourth codicil she confirmed the will and three former codicils in the same terms. A, the legatee of the diamonds, and one of the legatees of the general jewellery, died in the testatrix's lifetime. Do the diamonds fall into (1) the general bequest of jewellery not otherwise disposed of, or (2) the general residuary bequest, or (3) are they undisposed of and become available for the payment of debts and legacies?

A. As the expression "not otherwise disposed of" (which we assume appears verbatim in the first codicil) means "not otherwise effectually disposed of" (*Green* v. *Dunn* (1855), 20 Beav. 6), we express the opinion that the lapsed diamonds fall into and augment the general bequest of jewellery. In our opinion there is a sufficient indication that the ordinary rule of lapse is not to apply so as to take the diamonds into the general residue. Our opinion must be taken as being subject to any points which might arise on the consideration of the chain of testamentary dispositions verbatim and as a whole.

Correspondence.

Voluntary Liquidation under the Companies Act, 1929.

Sir,—In his letter in your issue of the 14th May, Mr. Herbert W. Jordan states that, in his opinion, the practice by which the Registrar allows a letter to be placed on the file, in the case of a voluntary liquidation, explaining why the directors took a too optimistic view of the situation in making a statutory declaration of solvency, is, in the interests of the creditors, justified, the result of such action being that the liquidation is thereafter conducted as a creditors' liquidation.

I do not dispute that, where the company is insolvent, the creditors ought to control the liquidation, but what I did attempt to suggest, and still maintain, is that there is nothing in the Act to justify such a practice, and that it is for the legislature, and not for persons charged with carrying out certain duties under the Act, to effect any change which may be necessary or desirable.

I agree that the Act itself is not likely to restrain the over-optimistic, but, though there are perhaps difficulties in this connection, I should have thought that the Statutory Declarations Act, 1835, might have some restraining influence.

Lincoln's Inn. YOUR REVIEWER.
19th May.

The Future of the Rent Restrictions Acts.

Sir,—I have been reading Mr. W. E. Wilkinson's articles on this subject with very great interest.

With reference to the Committee's recommendations regarding sub-letting by statutory tenants (p. 224 of this volume) one would like to know whether their attention was called to the distinction between sub-tenants and lodgers and the extreme ease with which a landlord is thereby defeated of his rights in regard to sub-letting. If the statutory tenant satisfies the court, as in my experience he is often able to do, that he retains some control over the rooms sub-let he can successfully claim that one who is apparently a sub-tenant is, in law, only a lodger.

The distinction between a sub-tenant who has an estate in the premises and a lodger who is a mere licensee is, of course, a familiar one to every lawyer. I believe the Rent Restrictions Acts have no application whatever to "lodgers."

In the very common case of verbal letting of one floor, or two or three rooms in a house (particularly where the occupiers are out all day) it is by no means unusual for the tenant of the whole house to have access to the rooms. In such cases a sub-letting may have been intended, but it is very easily construed as a mere agreement with a lodger, and I am afraid many statutory tenants have realised this fact.

I make no apology for referring also to a subject on which I have written before, namely, the decontrol of mortgages. I see that the committee "share the view of the witnesses who urged adherence to the policy hitherto followed, that those who borrowed on a free security should not be made liable to be compelled to re-borrow on a controlled security for the purpose of repaying the loan." I wonder whether the committee thought to consider the view of those who *lent* on a free security and after seventeen years are still compelled to leave the money on a controlled security whether they want the investment or not.

Cannon-street, E.C.4. A. DE F. MACMIN.
20th May.

Osteopaths and the Medical Act.

Sir,—In reference to your comment at p. 349 on *Whitwell* v. *Shakesby*, it is I think now no longer correct that "the offence" (under s. 40 of the Medical Act) ". . . may be committed even by a registered medical practitioner if he

assume a title which he does not actually possess" in the sense in which *R.* v. *Baker* is quoted. That was the case of a registered apothecary who had no qualification in surgery. Since the Apothecaries Act, 1907, the Society of Apothecaries grants a qualification of licentiate in medicine and surgery, and it is now therefore quite legal for a practitioner such as Baker to call himself a physician and surgeon.

Gray's Inn, F. R. W. BULLOCK.
21st May.

[The statement referred to is based on the dictum of Lord Coleridge, C.J., in *R.* v. *Baker*, where he said: "A person who may be an excellent doctor of medicine, may be an absolutely incompetent surgeon, and if he puts surgeon after his name when he is M.D. only it would be misleading people; and that is a thing this Act was intended to prevent." It is quite true that the Apothecaries Act, 1907, altered the law as far as registered apothecaries are concerned, but that does not extend to registered practitioners who have no qualifications in surgery. See also "Halsbury's Laws of England," vol. 20, para. 850, note (b).—ED., *Sol. J.*]

Obituary.

MR. G. H. MONSON.

Mr. George Herbert Monson, solicitor, of Acton and Chancery-lane, died suddenly at his home at Acton, on Thursday, the 12th May, at the age of fifty-six. Mr. Monson served his articles with Mr. E. F. Hunt, in the city, and was admitted a solicitor in 1908. He carried on with Mr. Hunt for some years, and then, during the war, he opened his own office in Chancery-lane, where he continued to practise until his death. He was an ex-inspector of the Acton Special Constabulary, and was also interested in the historical side of Freemasonry.

MR. D. GORRIE.

Mr. Daniel Gorrie, retired solicitor, of Dunfermline, died there on Wednesday, the 18th May, at the age of eighty-two. He was admitted a solicitor in 1872, and joined Messrs. McFarlane, Ross and Bardner. In 1878 he went into partnership with Mr. Honeymoon, and they practised together for some years until the partnership was dissolved. A few years later he was joined by his eldest son, and they continued in partnership as Messrs. D. Gorrie and Son, until 1919, when Mr. Gorrie retired from business.

Notes of Cases.

House of Lords.

Keren Kayemeth Le Jisrael, Ltd. *v.* **Inland Revenue Commissioners.** 10th May.

INCOME TAX—CHARITY—EXEMPTION—COMPANY TO PROMOTE THE SETTLEMENT OF JEWS IN PALESTINE.

This was an appeal from the Court of Appeal and raised the question whether the income of part of the funds of the appellant association was exempt from income tax under s. 37 (1) (*b*) of the Income Tax Act, 1918, as being an institution established for charitable purposes only.

The association was a company incorporated under the Companies Acts as a company limited by guarantee. It formed part of the Zionist Organisation, but was a separate entity. It derived its funds entirely from contributions and bequests from Jews. Its primary object was the acquisition of land in the Land of Promise for the purpose of settling Jews on it, and in pursuance of its powers under the memorandum of association land in the Holy Land had been acquired and let to Jews and provisions for the settlement thereof supplied. Land had also been granted and money advanced for other religious and educational institutions. The settlors had been destitute Jewish refugees and homeless dependents of victims of religious persecution and other impecunious Jewish settlors who could not without assistance have followed their occupations in the Holy Land. The Special Commissioners held that the association was not a charity and refused exemption. ROWLETT, J., affirmed their decision, and his decision was affirmed by the Court of Appeal.

Lord TOMLIN, in delivering judgment, said the appellants contended that they were an institution established for charitable purposes only, on three grounds—First, that they were an institution established for religious purposes; secondly, that they were established for the benefit of the Jewish community; and thirdly, that they were established for the benefit of poor Jews. As to the first ground, no doubt the return of the Jews to the Promised Land was an element of great importance in their religion, but when one looked at the memorandum of association one found no mention of religion, and the argument for a religious purpose failed. As to the second ground, he found it very difficult to define any community which was to be benefitted, and he did not think that that argument could prevail. As to the third ground, for the benefit of poor Jews, he found it difficult to reconcile that contention with the argument that the association was one for religious purposes, and on the merits he failed to see how the repatriation could be limited to poor Jews. For those reasons he thought that the appeal failed, and should be dismissed with costs.

Lords WARRINGTON OF CLYFFE, THANKERTON, MACMILLAN, and WRIGHT agreed.

COUNSEL: *Norman Bentwick* and *H. Infield*; *the Attorney-General* (Sir Thomas Inskip, K.C.), *J. H. Stamp* and *Reginald Hills*.

SOLICITORS: *Herbert Baron & Co.*; *Solicitor of Inland Revenue.*

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

Court of Appeal.

In re **Burford: Burford** *v.* **Clifford.**

Lord Hanworth, M.R., Lawrence and Romer, L.JJ. 9th May.

PRACTICE—THIRD PARTY NOTICE—TRUST MONEY LOST BY TRUSTEES AND THEIR SOLICITORS—ACTION AGAINST BOTH BY BENEFICIARIES TO RECOVER—THIRD PARTY NOTICE BY TRUSTEES ALLEGING FIDUCIARY NEGLIGENCE AGAINST SOLICITORS—RELIEF CLAIMED SUBSTANTIALLY THE SAME AS IN THE ACTION—R.S.C. ORDER XVIA, r. 12.

Trustees of a will gave money to the solicitors acting for the trust for the purpose of investment. The solicitors entrusted the money to a firm of outside brokers who failed and the money was lost. Beneficiaries brought an action against the trustees and the solicitors to recover the money, and the trustees issued a third party notice to the solicitors, claiming indemnity, or, in the alternative, contribution; also further relief in respect of negligence and breach of the fiduciary duty as solicitors to the trustees, namely, by way of damages for the negligence, a sum equivalent to the amount lost; or, in the alternative, compensation for the loss alleged to have been occasioned by reason of the breach of duty.

BENNETT, J., thought that the third party relief sought was not "substantially the same" as that claimed in the action, within the meaning of Order XVIA, r. 12, and that the trustees in the third party notice were only entitled to claim indemnity and contribution. The trustees appealed. The court allowed the appeal.

Lord HANWORTH, M.R., said that the words of Order XVIA "substantially the same" seemed to relate to the facts which would have to be examined in order to find the relief to

which the appellants were entitled. Where the same facts had to be conned over, it was surely unnecessary to have separate actions and separate procedure. It was argued for the respondent solicitors that the issue as regards their alleged negligence might be one of common law negligence, and not of fiduciary negligence, and that they might be entitled to have a trial in the King's Bench Division with a jury, but he thought that the action was properly brought in the Chancery Division, and that the third party proceedings were something ancillary and subsidiary to the main issue.

COUNSEL: *J. N. Gray*, for the appellants; *R. F. Roxburgh* for the respondents (the solicitors); *R. H. Hodge* for the plaintiffs.

SOLICITORS: *Peacock & Goddard*, for *Moody & Woolley*, Derby, for the plaintiffs and the appellants; *Peachey & Co.*, for *H. B. Clayton & Son*, Nottingham, for the respondents.

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

High Court—Chancery Division.

In re Blanchard: *Ex parte* Blanchard.

Clauson, J. 2nd May.

ALIMONY — ARREARS — JUDGMENT SUMMONS — COMMITTAL ORDER—JURISDICTION.

This was a judgment summons by Mrs. Jane Blanchard *in forma pauperis* for a committal order against the defendant S. E. Blanchard for non-compliance with an order of the Divorce Court to pay alimony.

In 1926 the applicant obtained a decree of judicial separation with custody of the two children and an order of £5 a week. The defendant made certain payments, but eventually fell into arrears, and in April this year the arrears amounted to £390 and the costs to £45. The defendant earned about £10 a week in a newspaper office and it was not suggested that he had any other property. He had not complied with the order of the Divorce Court, and it was in respect of those arrears that the summons was issued. The Legislature, when it passed the Debtors Act, 1869, took away the jurisdiction of the Divorce Court to enforce orders by committal.

CLAUSON, J., said this judgment summons was the first of its kind in respect of the liability to which it related. He wanted to make it clear that the Chancery Court did not directly enforce the order of the Divorce Court. What a woman could recover under such circumstances was restricted by the Debtors Act, under which the judges sitting in bankruptcy had power to commit to prison for six weeks, or until payment, any person making default, but that was only where the person owing the money had or had had the means to pay. The jurisdiction given to this court by the Debtors Act was discretionary, and it was essential not to place too great a burden on the defendant. Accordingly the order would be £3 a week in respect of certain parts of the arrears. He could deal only with arrears, but he and his brother judges had laid down a rule and refused to go back further than a year. Therefore he would order the defendant to pay £3 a week for a year since April, 1931. This order in no way affected the Divorce Court order of £5 a week which still ran on. He could only make the order in respect of arrears, but it was obviously impossible for this man to pay £3 a week and £5 a week. The misfortune of this procedure was that a man could not possibly do what he legally ought to. It was said that he ought to go to the Divorce Court and get the order for £5 a week altered, but he was not in a position to do so. In his lordship's opinion the anomalies would not be removed until there was power in the Divorce Court to enforce its own orders.

COUNSEL: *J. Bowen Davies*, K.C., and *Patrick Spicer*.

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Ocean Accident and Guarantee Corporation Ltd. and Another *v.* Cole.

Lord Hewart, C.J., Avory and Hawke JJ. 14th April.

INSURANCE—MOTOR CAR—THIRD PARTY RISKS—"DATE OF COMMENCEMENT OF INSURANCE"—ALLEGED UNCOVERED PERIOD—KNOWLEDGE OF FALSITY OF CERTIFICATE ESSENTIAL—ROAD TRAFFIC ACT, 1930 (20 & 21 Geo. 5, c. 43), s. 112 (3).

Appeal by case stated by justices for the City of Leicester.

An information was preferred by the respondent, Oswald John Buxton Cole, under the Road Traffic Act, 1930, against the appellants, Ocean Accident and Guarantee Corporation, Ltd., and Charles Albert Green, alleging that at Leicester on or about the 8th June, 1931, the corporation unlawfully issued to one Frank Payne a certificate of insurance under Pt. II of the Road Traffic Act, 1930, which to the knowledge of the corporation was false in a material particular, contrary to s. 112 (3) of the Act; and that the appellant Green unlawfully aided and abetted the corporation to commit the offence. The following facts were proved or admitted: Before the 3rd June, 1931, the corporation issued to Frank Payne a public liability motor car policy of insurance, whereby he was indemnified in respect of his motor car against third-party claims for a period ending the 3rd June, 1931, and during any period for which the corporation might accept payment for the renewal of the policy, subject to the terms, exceptions and conditions contained in the policy and endorsed thereon. Those provided, *inter alia*, that no liability should arise until the premium due had been paid and accepted. No premium was paid under the policy in respect of any period of insurance subsequent to the 3rd June, 1931, until a payment was made on the 11th June, 1931. On that date the premium payable under the policy was paid on behalf of Payne and accepted by the corporation, who, through Green, thereupon issued a receipt for the premium dated the 11th June, 1931, and a certificate of insurance containing the statement: "Date of Commencement of Insurance: June 4th, 1931." The justices being of opinion that Payne, on the 4th June, 1931, had not in force under Pt. II of the Act a policy of insurance, and that he continued to be so uninsured until the 11th June, 1931, when his insurance commenced, and that, therefore, the statement contained in the certificate of insurance, "Date of Commencement of Insurance: June 4th, 1931," was false to the knowledge of the corporation in a material particular, held that the corporation and Green were guilty of the respective offences charged.

Lord HEWART, C.J., said that he thought that there was much force in the argument that the insertion of the 4th June when the liability of the company did not arise till the 11th June, was false. But that was not enough. What was required was that the certificate should be false to the knowledge of those issuing it. That question seemed hardly to have been considered in the court below, and on that ground, and that alone, he thought that the appellants were entitled to succeed.

AVORY and HAWKE, JJ., agreed.

COUNSEL: *Croom-Johnson*, K.C., and *J. P. Stimson* for the appellants; *R. A. Willes* for the respondent.

SOLICITORS: *William Hurd & Sons*, for *Herbert Simpson, Son & Bennett*, Leicester; *Robinson & Bradley* for *Harding and Barnett*, Leicester.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Mr. Noblett Surrage Ruddock, retired solicitor, of Streatham-hill, left estate of the gross value of £34,013, with net personalty £32,352. He left £200 to the Vicar and Churchwardens of St. Margaret's Church, Barcombe-avenue, Streatham-hill.

TABLE OF CASES previously reported in current volume.

Parliamentary News.

Progress of Bills.

House of Lords.

Agricultural Credits (Mortgages) Bill.
Read Second Time. [25th May.

Bournemouth, Poole, and Christchurch Electricity Bill.
Read Third Time. [25th May.

British Museum Bill.
Reported, without Amendment. [25th May.

Church of Scotland Trust Order Confirmation Bill.
Read Second Time. [25th May.

Marriage (Naval, Military and Air Force Chapels) Bill.
Reported, without Amendment. [25th May.

Nottingham Corporation Bill.
Read First Time. [25th May.

Public Health (Cleansing of Shell-Fish) Bill.
Read First Time. [25th May.

Rating and Valuation (No. 2) Bill.
Read Third Time. [25th May.

St. Andrews Links Order Confirmation Bill.
Read Second Time. [25th May.

Sea Fisheries Provisional Orders (No. 2) Bill.
Read First Time. [25th May.

Universities (Scotland) Bill.
Commons Amendments agreed to. [25th May.

Wolverhampton Corporation Bill.
Read Third Time. [25th May.

House of Commons.

Blackpool Improvement Bill.
Read Third Time. [23rd May.

Bournemouth, Poole, and Christchurch Electricity Bill.
Read First Time. [25th May.

Church of Scotland Trust Order Confirmation Bill.
Read Third Time. [23rd May.

Dagenham Trading Estate Bill.
Read Second Time. [23rd May.

Finance Bill.
In Committee. [25th May.

Gas Undertakings Bill.
Read First Time. [25th May.

Ministry of Health Provisional Order (Leyton) Bill.
Read Second Time. [25th May.

Ministry of Health Provisional Order (Oxford) Bill.
Read Second Time. [25th May.

Ministry of Health Provisional Order (Paignton) Bill.
Read Second Time. [25th May.

Ministry of Health Provisional Order (River Dee) Bill.
Read Second Time. [25th May.

Ministry of Health Provisional Order (Watford) Bill.
Read Second Time. [25th May.

Ministry of Health Provisional Orders (Abergavenny and Newcastle-upon-Tyne) Bill.
Read Second Time. [25th May.

Ministry of Health Provisional Orders (Bridlington and Wells) Bill.
Read Second Time. [25th May.

Nottingham Corporation Bill.
Read Third Time. [25th May.

Patents and Designs Bill.
Read First Time. [25th May.

Public Health (Cleansing of Shell-Fish) Bill.
Read Third Time. [24th May.

St. Andrew's Links Order Confirmation Bill.
Read Third Time. [24th May.

Sidmouth Water Bill.
Read Second Time. [23rd May.

South Lancashire Transport Company (Trolley Vehicles) Provisional Order Bill.
Read Second Time. [25th May.

South Suburban Gas Bill.
Reported, with Amendments. [25th May.

Welwyn Garden City Urban District Council Bill.
Read Second Time. [23rd May.

Wolverhampton Corporation Bill.
Read First Time. [25th May.

Questions to Ministers.

RENT RESTRICTIONS ACT.

Mr. LYONS asked the Prime Minister whether he can now make a statement as to the future policy of the Government with reference to the Rent Restrictions Act?

Mr. MCGOVERN asked the Prime Minister on what date the Rent Bill will be introduced?

Mr. BALDWIN: I hope very shortly to make a general statement about the business for the rest of the Session. [24th May.

CROWN (LITIGATION).

Major NATHAN asked the Attorney-General whether it is proposed to introduce during this Session legislation dealing with the position of the Crown as litigant?

The SOLICITOR-GENERAL: It is not proposed to introduce, during this Session, the legislation to which the hon. Member refers, but my noble Friend the Lord Chancellor is very anxious to do so at the earliest opportunity. [25th May.

Societies.

Law Students' Debating Society.

The annual meeting of this Society was held on Tuesday, 10th May, when the Committee presented its report for the ninety-third session, and at the same time congratulated the Society on its continued success.

The report stated that in addition to this annual meeting the Society has held twenty-five ordinary meetings, at which thirteen legal and twelve general subjects have been discussed. The Society has also had debates with the Junior Council Debating Society of the London and National Society for Women's Service and the Lyceum Club Debating Society.

Other facts mentioned in the report were as follows:—

The Society's meeting-place has been changed to The Law Society's Court Room, at 60, Carey-street.

The death of Mr. George Holme Bower, a trustee of the Society, occurred on the 13th August last. Mr. R. P. Croom-Johnson, K.C., M.P., was elected to fill the vacancy.

A dance was held at The Law Society's Hall, by kind permission of the Council of The Law Society, on Friday, 6th May, 1932. About 120 persons attended, and the event was particularly successful.

No dinner was, however, held during this session.

The average attendance at meetings, exclusive of visitors, has been 23.3. The average attendance of visitors has been four, making the total average attendance 27.3, which compares with the figure of twenty-three for last session. The joint debates were also better attended than were the joint debates of last session.

The number of members who have spoken at ordinary meetings is eighty-six, compared with eighty-seven for last session. Two hundred and eighty speeches were delivered, exclusive of "replies" and "summings-up."

The great majority of members who have been asked to act as principal speakers have readily agreed to do so, which the Committee considers has contributed greatly to the success of the meetings.

During the session twenty-six new members have joined the Society, and the Society has lost fifty-three members by resignation, or death or the operation of rule 8. Twenty-six ordinary members (a record number) became life members during the session, and the total number of life members appears to be higher than at the end of any previous session. The total membership of the Society is 349, of which 246 are life members. This figure is subject to correction in respect of deaths of members not yet notified to the Secretaries.

Members will recollect that the Handbook was reprinted during the present session, and the Committee would in this connection ask them to notify the Secretaries as soon as possible of any changes in the particulars regarding their names, addresses, etc.

The report was signed by Mr. J. C. Christian-Edwards, Treasurer; Messrs. H. J. Baxter and C. F. S. Spurrell, Secretaries; Mr. Philip H. North Lewis, Reporter; and Messrs. R. S. W. Pollard, A. L. Ungoed Thomas, J. M. Jessup, and John Buckley, Committee.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to approve a recommendation of the Home Secretary that Mr. RICHARD STORRY DEANS be appointed Recorder of Newcastle-on-Tyne, to succeed Mr. J. Willoughby Jardine, who has been appointed Recorder of Leeds.

Mr. W. H. POLLITT, solicitor, Town Clerk of Nuneaton (Warwickshire), has been appointed Town Clerk of St. Helens.

Mr. JOHN HARPER SMITH, solicitor, Deputy Town Clerk of Rochdale, has been appointed Deputy Town Clerk of Salford.

Professional Announcements.

(2s. per line.)

THE SOLICITORS' MORTGAGE SOCIETY, LTD. (formed by Solicitors for Solicitors), invites particulars of FUNDS or SECURITIES. Apply, The Secretary, 20, Buckingham-street, Strand, W.C.2. Telephone No. Temple Bar 1777.

Wills and Bequests.

Mr. Robert William Wright Henderson, J.P., barrister-at-law, of Malvern, left estate of the gross value of £7,248, with net personalty £5,894. He left £100 to his housekeeper.

Mr. Augustus Turner, solicitor, of Amberley, Glouc., left £23,291, with net personalty £17,523.

Mr. John Seymour Moss Blundell, solicitor, of Hessle, Yorks, left £22,552, with net personalty £8,792.

Mr. William Sanders Fiske, solicitor, of Hyde Park-gate, and of Norfolk-street, W.C., left £145,359, with net personalty £124,024. He left six months' wages to each of the clerks in his firm who have been employed therein for two years; and the residue, failing certain trusts, to the Victoria and Albert Museum to form a fund for the purchase of articles of *virtu*.

Mr. Edward Allvey Jennings, barrister-at-law, of South Kensington, S.W., left £5,832 (unsettled) with net personalty £5,609.

INNS OF COURT LECTURES.

During the Trinity Educational Term at the Inns of Court, the Readers and Assistant Readers of the Council of Legal Education will lecture on the subjects of the Bar Examination. The lectures, which will be delivered in the Niblett Hall, Inner Temple, began on Thursday, 26th May. Prospectuses may be obtained from the Secretary to the Council of Legal Education, 15, Old-square, Lincoln's Inn, W.C.2.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE. Witness. Part I.	MR. JUSTICE MAUGHAM. Non-Witness.
M'nd'y May 30	Mr. Jones	Mr. More	Mr.*Ritchie	Mr. Andrews
Tuesday .. 31	Ritchie	Hicks Beach	*Andrews	More
Wednesday June 1	Blaker	Andrews	*More	Ritchie
Thursday . 2	More	Jones	Ritchie	Andrews
Friday 3	Hicks Beach	Ritchie	*Andrews	More
Saturday .. 4	Andrews	Blaker	More	Ritchie

DATE.	GROUP I. MR. JUSTICE BENNETT. Witness Part II.	MR. JUSTICE CLAUSON. Non-Witness.	GROUP II. MR. JUSTICE LUXMOORE. Witness. Part II.	MR. JUSTICE FARWELL. Witness Part I.
M'nd'y May 30	Mr. More	Mr. Blaker	Mr.*Jones	Mr.*Hicks Beach
Tuesday .. 31	*Ritchie	Jones	Hicks Beach	*Blaker
Wednesday June 1	Andrews	Hicks Beach	*Blaker	*Jones
Thursday . 2	*More	Blaker	Jones	*Hicks Beach
Friday 3	Ritchie	Jones	*Hicks Beach	Blaker
Saturday .. 4	Andrews	Hicks Beach	Blaker	Jones

* The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

TRINITY SITTINGS, 1932.

COURT OF APPEAL.

APPEAL COURT No. 1.

Tuesday, 24th May—Exparte Applications, Original Motions, Interlocutory Appeals from the Chancery and Probate and Divorce Divisions, and if necessary, Chancery Final Appeals. Chancery Final Appeals will be continued until further notice.

APPEAL COURT No. II.

Tuesday, 24th May—Exparte Applications, Original Motions, Interlocutory Appeals from the King's Bench Division and King's Bench Final Appeals.

King's Bench Final Appeals will be continued until further notice.

HIGH COURT OF JUSTICE.

CHANCERY DIVISION.

GROUP I.

Before Mr. Justice EVE.

(The Witness List. Part I.)

(Actions, the trial of which cannot reasonably be expected to exceed 10 hours.)

Mondays ....Companies (Winding up) Business.
Tuesdays .... | Wednesdays | Thursdays . | Fridays .... } The Witness List. Part I.

Before Mr. Justice MAUGHAM.

(The Non-Witness List.)

Mondays ....Chamber Summonses.
Tuesdays ...Motions, Short Causes, Petitions, Procedure Summonses, Further Considerations and Adjourned Summonses
Wednesdays .Adjourned Summonses.
Thursdays ..Adjourned Summonses.

Lancashire Business will be taken on Thursdays, the 26th May, 9th and 23rd June and 7th and 21st July.

Fridays .....Motions and Adjourned Summonses.

Before Mr. Justice BENNETT.

(The Witness List. Part II.)

Mr. Justice BENNETT will sit daily for the disposal of the List of longer Witness Actions.

GROUP II.

Before Mr. Justice CLAUSON.

(The Non-Witness List.)

Mondays ....Chamber Summonses.
Tuesdays ...Motions, Short Causes, Petitions, Procedure Summonses, Further Considerations and Adjourned Summonses
Wednesdays .Adjourned Summonses.
Thursdays ..Adjourned Summonses.
Fridays .....Motions and Adjourned Summonses

Before Mr. Justice LUXMOORE.

(The Witness List. Part II.)

Mr. Justice LUXMOORE will sit daily for the disposal of the List of longer Witness Actions.

Before Mr. Justice FARWELL.

(The Witness List. Part I.)

(Actions, the trial of which cannot reasonably be expected to exceed 10 hours.)

Mondays ....Bankruptcy Business.
Tuesdays .. | Wednesdays | Thursdays .. | Fridays .... } The Witness List. Part I.

Bankruptcy Judgment Summonses will be taken on Mondays the 6th and 27th June, and 18th July.

Bankruptcy Motions will be taken on Mondays, the 30th May, 20th June and 11th July.

A Divisional Court in Bankruptcy will sit on Mondays the 13th June, 4th and 25th July.

THE COURT OF APPEAL.

A List of Appeals for hearing, entered up to Saturday, May 14th, 1932.

FROM THE CHANCERY DIVISION.

(Final List.)

For Judgment.

The British Hartford-Fairmont Syndicate Ltd v Jackson Bros (Knottingley) Ltd

For Hearing.

Re Stephens Stephens v Stephens
Re George Inglefield Ltd Re Companies Act 1929
Moler Products Ltd v J H Sankey and Son Ltd
Re Wells Swinburne-Hanham v Howard
Re Hyde Smith v Jack (pt hd)
Mimbela v The Anglo-South American Bank Ltd
Morris & Jones Ltd v Harman
Re Reckitt Reckitt v Reckitt
Beyfus v Joslowite

FROM THE PROBATE AND DIVORCE DIVISION.

(Final List.)

Croker S v Croker E F (South Co-respondent)
Natborny v Natborny

FROM THE CHANCERY DIVISION.

(In Bankruptcy.)

Re a Debtor (No. 638 of 1930) Expte The Debtor v The Petitioning Creditor and The Official Receiver
Re a Debtor (No. 488 of 1931) Expte The Debtor v The Petitioning Creditors and The Official Receiver
Re a Debtor (No. 390 of 1932) Expte The Debtor v The Petitioning Creditors and The Official Receiver
Re Blanchard S E Expte The Plaintiff v The Defendant

FROM THE CHANCERY AND PROBATE AND DIVORCE DIVISIONS.

(Interlocutory List.)

Divorce Willis v Willis
Re Airedale Garage Co Ltd Anglo-South American Bank Ltd v The Company
Divorce Bowden v Bowden

FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)

For Judgment.

Harrison v Hudson Brothers

For Hearing.

Rowlandson v Peter Walker & Son (Warrington and Burton) Ltd
Mackenzie v Smith
Drake & Gorham Ltd v Tett
Farr v Bulters Bros & Co
Hall v Brooklands Auto Racing Club
Brown v Specialloid Ltd
Cooke v White
Same v Same
Ladies Hosiery & Underwear Ltd v The Assessment Committee for the West Middlesex Assessment Area
Re The Agricultural Holdings Act 1923 Chichester-Constable v Swinbank
Same v Same
R & J Shiers Ltd v Thompson
Bottomley v F W Woolworth and Co Ltd
Green v J T Way & Son
Young v Merchants Marine Insurance Co Ltd
Van Oppen v Horwood
Gething v Express Service Co
Skelley v Fletcher
The Anglo-French Banking Corporation Ltd v The Compania de Salitre de Chile
Morris v Associated Newspapers Ltd
Baker v E Longhurst & Sons Ltd
Eagles v Bush and Twiddy
Smith v The Britannic Assurance Co Ltd
Sycamore v Ley
Rekstin v Komseverputj (Bureau) (The Bank for Russian Trade Ltd Garnishees)
Union Cold Storage Co Ltd v Moon (Revenue Officer for the Southwark Assessment Area)
Morris v Bristol Times and Mirror Ltd
Jones v London County Council
Dickson v Gray
Combined Pulp and Paper Mills Ltd v Oppenheimer

(Revenue Paper—Final List.)

Glanely v Wightman (Inspector of Taxes)
Worsley Brewery Co Ltd v Commissioners of Inland Revenue
Hennell v Commissioners of Inland Revenue
Trustees of Watson v Wiggins (Inspector of Taxes)
Himley Estates Ltd v Commissioners of Inland Revenue

(Interlocutory List.)

Harvey v Jackson
Elliman v First National Pathe Ltd

FROM THE ADMIRALTY DIVISION.

(Interlocutory List.)

1928 C 3618—Folio 294 Owners of Cargo lately laden on board Vessel "Christel Vinnen" v Owners of ss "Canadian Transport"
Same v Same

RE THE WORKMEN'S COMPENSATION ACTS.

(From County Courts.)

Vickers-Armstrongs Ltd v Regan
Robinson v English Steel Corporation
Marsh v Robert Parker Ltd
Hillier v Ebbw Vale Steel Iron and Coal Co Ltd
Davies v Sir W G Armstrong Whitworth Aircraft Ltd
Ingham v Red-Line Glico Ltd
Treloar v The Falmouth Docks and Engineering Co Ltd
Bodkin v Manchester Collieries Ltd
Brentnall v The London & North Eastern Railway Co
Fenton v J T Spencer & Son
Nash v Nani
Hagan v London Oil Storage Co Ltd
Darby v Allen

Standing in the "ABATED" List.

FROM THE CHANCERY DIVISION.

(Final List.)

Re Conyngham Mount Charles v Conyngham (s.o. gen. Dec. 10)
Thomas Crow & Sons Ltd v Crow Catchpole & Co Ltd (s.o. gen. Feb. 8 1932)

HIGH COURT OF JUSTICE—CHANCERY DIVISION.

There are Three Lists of Chancery Causes and matters for hearing in Court. (I) Adjourned Summonses and Non-Witness actions; (II) Witness Actions Part I (*the trial of which cannot reasonably be expected to exceed* 10 *hours*) and (III) Witness Actions Part II; every proceeding being entered in these lists without distinction as to the Judge to whom the proceeding is assigned. During the Sittings there will usually be two Judges taking each of these lists and warning will be given of proceedings next to be heard before each Judge. Applications in regard to a "warned" matter should be made to the Judge before whom it is "warned."

Applications in regard to a proceeding which has not been "warned," should usually be made to the senior of the two Judges taking the list in which the proceeding stands.

Motions, Short Causes, Petitions and Further Considerations will be taken by that one of the Judges taking the Non-Witness List who belongs to the group to which the proceeding is assigned.

GROUP I:—Mr. Justice EVE, Mr. Justice MAUGHAM and Mr. Justice BENNETT.

GROUP II:—Mr. Justice CLAUSON, Mr. Justice LUXMOORE and Mr. Justice FARWELL.

TRINITY SITTINGS, 1932.

The Adjourned Summons and Non-Witness List will be taken by Mr. Justice CLAUSON and Mr. Justice MAUGHAM.

The Witness List, Part I, will be taken by Mr. Justice EVE and Mr. Justice FARWELL.

The Witness List, Part II, will be taken by Mr. Justice LUXMOORE and Mr. Justice BENNETT.

Motions, Short Causes, Petitions and Further Considerations in matters assigned to Judges in Group I will be heard by Mr. Justice MAUGHAM.

Motions, Short Causes, Petitions and Further Considerations in matters assigned to Judges in Group II will be heard by Mr. Justice CLAUSON.

Companies (Winding Up), Liverpool and Manchester District Registries and Bankruptcy business will be taken as announced in the Trinity Sittings Paper.

Set down to May 14th 1932.

Mr. Justice EVE and Mr. Justice FARWELL.

Witness List. Part I.

Actions, the trial of which cannot reasonably be expected to exceed 10 *hours.*

Before Mr. Justice EVE.

For Judgment.

Witness List. Part II.

Saunders v Automotive Spares Ltd Re Saunders' Patent Re Patents & Designs Acts, 1907-1928

For Hearing.

Retained Matters.

Re Bennett Weatherill v Gutteridge (pt hd)
Lowndes v Harvey Nicholls & Co Ltd

Companies Court.

Petitions.

Alliance Bank of Simla Ltd (to wind up—ordered on Dec 21st, 1931, to s.o. generally—liberty to restore)
Dwa Plantations Ltd (same—s.o. from Mar 14th, 1932, to June 20th, 1932)
Britivox Ltd (same—ordered on Nov 16th, 1931, to s.o. until action disposed of—liberty to restore)
W G Tarrant Ltd (same—ordered on Nov 30th, 1931, to s.o. to come on with scheme of arrangement)
Parent Coal Carbonization Trust Ltd (same—s.o. from April 11th, 1932, to May 30th, 1932)
Banque des Marchands de Moscou (Koupelschesky) (same—restored for May 30th, 1932)
General Accessories Co Ltd (same—s.o. from April 18th, 1932, to May 30th, 1932)
Walcot Trust Ltd (same—s.o. from April 18th, 1932, to May 30th, 1932)
W Hammett Ltd (same—restored for May 30th, 1932)
A M Bozec Ltd (same—s.o. from April 25th, 1932, to June 6th, 1932)
Bennet Burleigh Ltd (same—s.o. from May 9th, 1932, to May 30th, 1932)
Southern Roadways Ltd (same—s.o. from May 9th, 1932, to July 25th, 1932)
Simco Products Ltd (same—s.o. from May 2nd, 1932, to May 30th, 1932)
Perkins & Marmont Ltd (same—s.o. from April 18th, 1932, to May 30th, 1932)
Otomatic Home Service (London) Ltd (same—s.o. from May 9th, 1932, to May 30th, 1932)
City Gown Manufacturers Ltd (same—s.o. from May 9th, 1932, to May 30th, 1932)
Berkshire Catering Co Ltd (same—s.o. from May 9th, 1932, to June 6th, 1932)
E H Druce & Co Ltd (same—s.o. from April 18th, 1932, to May 30th, 1932)
Herbert Nicholls Ltd (same—s.o. from May 2nd, 1932, to May 30th, 1932)
J Moss (London) Ltd (same—s.o. from April 18th, 1932, to May 30th, 1932)
Contal Radio Ltd (same—s.o. from May 9th, 1932, to June 6th, 1932)
Central Railway of Ecuador Ltd (same—s.o. from May 9th, 1932, to June 6th, 1932)
J Krichefsky Ltd (same—s.o. from April 25th, 1932, to May 30th, 1932)
N & L Goodman Ltd (same—s.o. from May 9th, 1932, to May 30th, 1932)
Marish Estate, Denham, Ltd (same—s.o. from May 9th, 1932, to June 6th, 1932)

Monte Carlo Club Ltd (same—s.o. from May 9th, 1932, to May 30th, 1932)
Selectors (1931) Ltd (same—s.o. from May 9th, 1932, to June 6th, 1932)
Ellis Bros (Builders) Ltd (same—s.o. from May 9th, 1932, to June 6th, 1932)
Astaire Ltd (same—s.o. from May 9th, 1932, to June 6th, 1932)
Cambria & Border Cinemas Ltd (same—s.o. from May 9th, 1932, to June 6th, 1932)
Practical Building Publishing Co Ltd (same—s.o. from Feb. 29th, 1932, to July 25th, 1932)
Hensbarrow United China Clays Ltd (to wind up)
Lightwood Building Co Ltd (same)
Anglo Mexican Trust Co Ltd (same)
Metropolitan Cab Co Ltd (same)
Edison Bell Ltd (same)
David Mitchell Ltd (same)
Rosedale Salons Ltd (same)
Smethwick Central Club Ltd (same)
H Harrison (Costumiers) Ltd (same)
Motor Coach Stations Ltd (same)
Russian Bank for Foreign Trade (same)
Blue Belle Motors Ltd (same)
Allgood Lane & Co Ltd (same)
H E Kershaw Ltd (same)
Independent Battery Co Ltd (same)
Barlow & Elldred Ltd (same)
Edward Taylor & Son (Bolton) Ltd (same)
Crescent Hat Shape Co Ltd (same)
Dominion Theatre Ltd (same)
Davey Paxman & Co Ltd (same)
Showman Films Ltd (same)
Home Electric Ltd (same)
Wishart & Co Ltd (same)
Paul Ruinart (England) Ltd (to confirm reduction of capital)
British Woollen Cloth Manufacturing Co Ltd (to confirm reduction of capital—ordered on Dec 8th, 1930, to s.o. generally—liberty to restore)
John Smith & Sons (Brighouse) Ltd (to confirm reduction of capital)
Sheppey Motor Co Ltd (same)
A W Wills & Son Ltd (same)
Humber Tugs Ltd (same)
Parent Caterpillar Co Ltd (same)
Walter Sykes Ltd (same)
M Jacoby & Co Ltd (same)
William Pepper & Co Ltd (same)
J Darnell & Son Ltd (same)
Grain Union Ltd (same)
East Indian Produce Co Ltd (same)
John Lukey & Sons Ltd (same)
Leonard Williams & Co Ltd (same)
T B Denham & Sons Ltd (same)
Slaithwaite Spinning Co Ltd(same)
United Egyptian Salt Ltd (same)
Henry Bucknall & Sons Ltd (same)
Howell & Co Ltd (same)
Liquid Oxygen Ltd (same)
Elders Insurance Co Ltd (same)
Gimson & Co (Leicester) Ltd (same)
Henderson Craig & Co Ltd (same)
Edward Fison Ltd (same)
Solric Fabrics Ltd (same)
Vincent Manufacturing Co Ltd (same)
Full-Fashioned Hosiery Co Ltd (same)
East Oxford Constitutional Hall Co Ltd (to confirm alteration of objects)
Central Garage Ltd (same)
Christian Police Trust Corporation Ltd (same)
George Shaw & Co Ltd (same)
Star Brush Co Ltd (same)
Slate Slab Products Ltd (to sanction scheme of arrangement ordered on Oct 13th, 1931, to s.o. generally—liberty to restore)
Dorricotts Ltd (to sanction scheme of arrangement)
M Hammett Ltd (same)
George Lunn's Tours Ltd (same)
Colchester Brewing Co Ltd (s. 155)
Queen's Club Garden Estates Ltd (s. 155)
Western Mansions Ltd (s. 155)
Metallic Seamless Tube Co Ltd (s. 155)
Chesterfield Tube Co Ltd (s. 155)
British Italian Banking Corporation Ltd (s. 155)
E W Rudd Ltd (to confirm reorganisation of capital)
Epsom Grand Stand Association Ltd (to substitute memorandum and articles for deed of settlement)
Mark Dawson & Son Ltd (to sanction scheme of arrangement and confirm reduction of capital)
Withers & Co Ltd (to sanction scheme of arrangement and confirm alteration of objects)
Harton Coal Co Ltd (to confirm reduction of capital)
Ballington Hosiery Ltd (same)

Motions.

Trent Mining Co Ltd (ordered on July 31st, 1931, to s.o. generally—liberty to restore—retained by Mr. Justice Maugham)
Braceborough Spa Ltd (ordered on Mar 21st, 1932, to s.o. until after Judgment of Mr. Justice Luxmoore in action)

Adjourned Summonses.

City Equitable Fire Insce Co Ltd (appln of Liverpool and London and Globe Insce Co Ltd—ordered on April 8th, 1930, to s.o. generally—liberty to restore—retained by Mr. Justice Maugham)
Quarterly Dividends Ltd (appln of Liquidator—s.o. from Mar 21st, 1932, to Oct 17th, 1932)
Nigerian Power & Tin Fields Ltd (appln of E Cunningham—with witnesses—s.o. from April 12th, 1932, to May 30th, 1932)
Airedale Garage Co Ltd (Anglo South American Bank Ltd v The Company) c.a.v.
Vocalion (Foreign) Ltd (appln of Liquidator) c.a.v.
Same (appln of Liquidator) c.a.v.
Same (appln of Bank of New South Wales) c.a.v.
Armitage Brothers Huddersfield Ltd (appln of Liquidator)
George Harrison & Co Ltd (appln of E Nash and anr—with witnesses)
T N Barling & Co Ltd (appln of Liquidator—with witnesses)
Aeonic Radio Ltd (appln of Universal Cabinets Ltd—with witnesses)
Fines Ltd (appln of W E Burton)
William Metcalfe & Sons Ltd (appln of Liquidator)
Greater Britain Insurance Corporation Ltd (same)
City Equitable Associated Ltd (same)

Before Mr. Justice FARWELL.

Retained Matter.

Re Boyer Neathercoat v Lawrence (pd hd)

Mr. Justice EVE and Mr. Justice FARWELL.

Witness List. Part I.

Whittall v Administrator of German Property (s.o. for Attorney-General)
Chosidow v The Henry Trust Ltd
Bell v Clark
Smith v Smith
Blay v Beebee
Heytesbury v Devonport
Cadogan v Boys
Prentice v Parrish
Winkle v Robinson
Re Gaze Gaze v Kendrick
Duveck v Cohen
Luddy v Duveck
West v British Talking Pictures Ltd
Petre v Petre
Craggs v Mansell
Meade v Drake
Steeds v Snelling
Ellis v Taylor
Silbert v Fortnum & Mason Ltd
Taylor v Kitchen
Strode v Baird
Bragge v Mansfield-Haysom
Re Milford Abbott v Abbott
Browne v Davis
Cousins v Sun Life Assurance Society
Yarde Kerri Group Tin Mines Ltd v Colegrave
Swindale v Thackston
Macey v Muskett
Tupling v McMahon
The Midland Bank Ltd v Trevor Smith v N.A.B.T.S. Ltd
Johnson v Holdsworth
Melling v John Morris (Fire Snow) Ltd
Langridge v Duplock
Brown v Aerated Bread Co Ltd
Re Brooker's Settlement Hadley v Purton (with witnesses)
Christiani & Nielsen v Concrete Publications Ltd
Re Howson Howson v Howson (with witnesses)
Re Goodhall Goodhall v Goodhall

Mr. Justice CLAUSON and Mr. Justice MAUGHAM.

Adjourned Summonses and Non-Witness List.

Before Mr. Justice CLAUSON.

Assigned Matter.

Re Myers, dec
Re Watson's Application
Re The Law of Property Act 1925

Short Cause.

Vanner v Evershed

Procedure Summons.

Smith v Withers

Further Consideration.

Clifton v Cooke

Before Mr. Justice MAUGHAM.

Retained Matter.

Re Chitty's Estate
Hamblyn v Fovargue (pt hd)

Short Cause.

Tamplin v Stockley (s.o. to June 14)

Procedure Summons.

Wisconsin Alumni Research Foundation v Hickman

Further Consideration.

Bouillon v Townsend

Mr. Justice CLAUSON and Mr. Justice MAUGHAM.

Adjourned Summonses and Non-Witness List.

Re Roumanian Consolidated Oilfields Ltd Manville v Rutherford
Re Trueman Trueman v Trueman
Re Middleton Kimberley v Middleton
Re Ballance Ballance v Stewart
Re Burgess Burgess v Lightfoot
Re Hall Kempe v James
Re Ashmore Barnes v Scott
Re Brutton Abbott v Trehern
Re Tyley Tyley v Tyley
Williams v Brown
Re Jones Jones v Cusack-Smith
Re Leyland's Settlement Leyland v Naylor
Re Kinsey Kinsey v Kinsey
Re Barnett Tuson v Barnett
Re Dent Dent v Dent
Re Robinson Marshall v Robinson
Re Gisborough Settled Estates
Re The Settled Land Act 1925
Re Wall Scott v Wall
Re Same Same v Same
Re Troughton Jeffreys v Porter
Re Smith Smith v Smith
Re Cohen Westminster Bank Ltd v Mendes (restored)
Re Stephenson Watson v Barclay
Re Sutton Westminster Bank Ltd v St. Edwards School
Re Clifford King v Carew
Re Ephraimson Reif v Thilo
Re Hanbury Comiskey v Hanbury
Re Same Same v Same
Re Same Same v Same
Re Bottomley Clements v Knight
Re Fell Public Trustee v Fell
Re Johnstone McCarthy v Johnstone
Re Brett Coy v Brett
Re Carter Thomas v Ward
Re Lorrain Rook v Ramage
Re Burke Ouvry v Burke
Re Berrington Berrington v Temple
Re Lane's Settlement
Re The Trustee Act 1925
Re The Law of Property Act 1925
Re Haworth Crook v Haworth
Re Ellen's Settled Estates Ellen v Ellen
Re Rogers Rawlins v Rogers
Re Crosland Hyde v Blakey
Re Davies Lloyds Bank Ltd v Mostyn
Re Tuckey Fail v Starsmore
Re Taylor The Administrator General for Jamaica v Watson-Taylor
Re Ransom Public Trustee v Ransom
Re Malcolmson Elliott v Teesdale
Re Jowett Jowett v Jowett
Re Epps Costello v Epps
Re Greenhow Greenhow v White
Potter v Reeves
Re Mappin Westminster Bank Ltd v The Midland Bank Executor and Trustee Co Ltd
Re De Carteret Forster v De Carteret
Re Tottie Coults & Co Ltd v Tottie
Re Wade Knowles v Wade
Re McConnell's Settlement Queenborough v Queenborough
Re Owen Collins v Owen's Trustee

Re Monro's Settlement Monro v Hill
Re Ward Stamer v Poole
Sheet Iron Workers and Light Platers Socy v Boilermakers and Iron and Steel Shipbuilders Society (restored)
Re King Furbank v King
Re Kimmins Wetherill v Lowe
Re Buxton Page v Cogan

Mr. Justice LUXMOORE and Mr. Justice BENNETT.

Witness List. Part II.

Before Mr. Justice LUXMOORE.

(For Judgment.)

Witness List. Part I.

Gee v Harwood
Bradstreets British Ltd v Mitchell
Freshwater v The Bulmer Rayon Co Ltd

(For Hearing.)
Retained Matter.

Re Bell's Will Trusts Jackson v Morris

Before Mr. Justice BENNETT.

(For Judgment.)

Satchell v Rae

(For Hearing.)
Retained Matters.

Heyder v Hopkinson
Re Beecham Beecham v Moore (pt hd) (s.o. to May 30 In Court as Chambers at 3 o'clock)
Re Same Same v Same (pt hd) (same)

Mr. Justice LUXMOORE and Mr. Justice BENNETT.

Witness List. Part II.

British Oxygen Co Ltd v Gesellschaft Fur Industriegasverwertung m.b.H.
Hole v Crossman
Jervis v Crossman
Buchan v Crossman
W B Fordham & Sons Ltd v Chipstead Trust Ltd (not before June 18)
Re Courtney Courtney v Hollis
Edward v Hartford Incorporated v T B Andre and Co Ltd
Rebuck v Klausner (not before June 6)
Automatic Trade Mark Machine Co Ltd v Sudbury (restored)
Ford v Guise
Re Howard Ford & Co Ltd Re The Companies Act 1929
Bramson v Administrator of German Property (s.o. for depositions)
Re Trade Marks Acts 1905-1919 Re Trade Marks Nos. 288624 324745 407537 of the Columbia Graphophone Co Ltd (to follow No. 17)
Re Trade Marks Acts 1905-1919 Re Trade Mark No. 503160 (to follow No. 17)
Re Parker Parker v Parker
Re Amiel Amiel v Galler
Bore v Greaves & Thomas (fixed for June 6)
Harper v G N Haden & Sons Ltd
Stearns v Holloways' Properties Ltd Same v Same (pt hd) (to May 24)
Eden v Marsden
Samuel Eden & Sons Ltd v Marsden
A G fur Industriegasverwertung v British Oxygen Co Ltd
Reid & Sigrist Ltd v Moss
De Rougemont v Choisy de Rougemont & Co Ltd (not before May 25)
Re Symphony Gramophone and Radio Co Ltd Re The Companies Act 1929 (not before June 25)
Sharman v Sharman
Re H Verity & Sons Ltd Re The Companies Act 1929
Gibbs v Sorbo Rubber-Sponge Products Ltd
Bond v Filmophone Flexible Records Ltd
Herbst v Cowen
H Cook & Sons v The British Portland Cement Manufacturers Ltd
Hunt v Aves
British Celanese Ltd v British Acetate Silk Corporation Ltd (not before Michaelmas)
Pritchard v Burchell (not before June 1)
Weinkoff v Weinkoff
Potter v Reeves (with witnesses)
Guastavino v Delavallade
Re Tompkinson Tompkinson v Tompkinson
Junkers v Ford Motor Co Ltd
Continental Tintex and Dye Products Ltd v Dunhill
Re Stott Freeman v Kilner
British Celanese Ltd v Courtaulds Ltd
Jones v Jones
Busby & Co Ltd v Telsen Electric Co Ltd

CHANCERY DIVISION.

APPEALS AND MOTIONS IN BANKRUPTCY.

Pending 13th May 1932.

APPEALS from County Courts to be heard by a DIVISIONAL COURT sitting in Bankruptcy.

Re a Debtor (No. 5 of 1932) Expte The Petitioning Creditors v The Debtor
Re a Debtor (No. 11 of 1932) Expte The Debtor v The Petitioning Creditors and The Official Receiver
Re Sykes F Expte The Bankrupt v The Official Receiver
Re Crawford W dec Expte The Official Receiver (Trustee) v The Marquess of Abergavenny

MOTIONS IN BANKRUPTCY for hearing before the Judge.

Re Katz J A Expte The Trustee v J A Katz
Re Horne H S Expte G D Pepys Liquidator of Associated Anglo Atlantic Corporation v The Trustee
Re Drake W Expte A E H Green v The Trustee
Re Drake W Expte Overroads Luxury Travel Coaches (1930) Ltd v The Trustee
Re Osborn R Expte The Trustee v The Bankrupt
Re Barnard W H Expte Martins Bank Ltd v The Trustee and George White (pt hd)
Re Barnard W H Expte D H Barnard v The Trustee (pt hd)
Re Barnard W H Expte H B Barnard and Sons v The Trustee (pt hd)
Re Simms W Expte The Trustee v William Simms Ltd v Lloyds Bank Ltd
Re Goldberg V Expte Bertha Phillips v The Trustee
Re Waingarten A A Expte The Trustee v Joel Tarlo
Re Daniels I Expte The Trustee v A Clarke and Leah Daniels (married woman)
Re H Pearl & Co Expte Wolfe and Hollander Ltd v The Trustee
Re Wand S Expte The Trustee v G E McCanlis

RAILWAY AND CANAL COMMISSION.

List of Pending Applications.

In the Matter of the Mines (Working Facilities and Support) Act 1932 (Part I) and The Mining Industry Act 1926 (Part II) and In the Matter of the Application of the Campbeltown Coal Co Ltd
In the Matter of the Mines (Working Facilities and Support) Acts 1923 to 1925 and The Mining Industry Act 1926 (Part II) and In the Matter of the Application of the Shrubbery Colliery Co Ltd and John Woodall Fred Dyson Sacker and Lewis Sacker
In the Matter of the Mines (Working Facilities and Support) Act 1923 and In the Matter of the Application of The United Collieries Ltd
In the Matter of the Mines (Working Facilities and Support) Acts 1923 to 1925 and The Mining Industry Act 1926 and In the Matter of the Dalmellington Iron Co Ltd (Applicants) against Mrs. Charlotte Tilke McAdam of Craigengillan Ayrshire
In the matter of the Mines (Working Facilities and Support) Act 1923 and The Mining Industry Act 1926 (Part II) and In the Matter of the Llay Main Collieries Ltd (Applicants) against Llewellyn Carless Foulkes Attwood (Respondent)
In the Matter of the Mines (Working Facilities and Support) Act 1923 to 1925 and the Mining Industry Act 1926 and In the matter of an application of William Baird & Co Ltd (Applicants) and Frederick Stewart (Respondent)
In the Matter of the Mines (Working Facilities and Support) Acts 1923 and 1925 and the Mining Industry Act 1926 Part II and In the Matter of the Application of Georgia Ellen Sykes Cecil Sykes Joe Sykes Arthur Sykes and Digby Sykes (all trading under the name or style of Lockwood and Elliott)
In the Matter of the Mines (Working Facilities and Support) Act 1923 and In the Matter of the Application of The County Council of Somerset

KING'S BENCH DIVISION.

CROWN PAPER—For Judgment.

St. James & Pall Mall Electric Light Co Ltd v Assessment Committee of Westminster & anr

For Argument.

Christmas v Met. Boro of Lewisham
The King v Keepers of the Peace and Jj of the County of London (expte Shoreditch Assessment Committee)
The King v Keepers of the Peace and Jj of the County of London (expte Shoreditch Assessment Committee)
In re Wheat
Burt v Wilson
Council of County Borough of Merthyr Tydfil v Council of Administrative County of Glamorgan
Same v Same (same)
Same v Same (same)
Staffordshire Potteries Water Board v Cook
Trout v Masson
Bryant v Marx
Abercromby v Morris
Council of the Administrative County of Glamorgan v Lord Mayor &c of Birmingham
White v Fox & anr
British Co-Operative Society Ltd v Revenue Officer for the Bristol Assessment Area
The King v H Duffy, Esq and ors, Jj of Wallsend
Royle v Orme
Gas Light & Coke Co v Canvey Island Commissioners
Gloster Billposting Co Ltd v Hopkins
Eccles v Richardson
Cleobury Mortimer R D C v Childe
Birmingham and Midland Motor Omnibus Co Ltd v Nelson
The King v Davies (expte Penn and ors)
The King v Sir E K Perkins & ors, Jj for Southampton (expte Tweedie)
Jones v Mighall
Nelson v Same (same)
The King v Keepers of Peace & Jj for County of Surrey (expte Rush)
Burton v Downs
The King v Mayor &c. Borough of Stepney (expte John Walker & Sons Ltd)
Cornwall County Council v The Lord Mayor &c of Kingston-upon-Hull
In the Matter of Newman & anr
The King v Minister of Agriculture and Fisheries (expte Berry)
Brough v McGrady

CIVIL PAPER—For Hearing.

Nuneaton Gas Coy v Maclaurin Fuel Oil & Gas Co Ltd
Wirral Estates Ltd v Ferryman (Woolwich County Court)
Same v Parfett (same)
Cooper & Layman Ltd v G N Reeves Ltd
Thomas & Jones v Jones
Denby v Pullar (West London County Court)
Barnard v Sully (Lambeth County Court)
Lawrence v Norris & Norris (Westminster County Court)
Council of the Pharmaceutical Society of Great Britain v Fuller (Aylesbury County Court)
Arcos Ltd v London & Northern Trading Co Ltd
F R Absolam Ltd v Gt Western (London) Garden Village Society Ltd
F R Absolam Ltd v Gt Western Railway Co
James v Audigier (Willesden County Court)
Wolfe v Senior (Cambridge County Court)
Mitchell & anr v Fitzjohn (Sheffield County Court)
Joel v Lawson (Ella A Lawson Ltd, Clmts) (Windsor County Court)
Henry v Same (same)
Claxton v Bart-Newhill & Co Ltd (Mayor's and City of London Court)
Gelman v Tosh & Co Ltd (Mayor's and City of London Court)
Burnett & anr v Thompson (Sheffield County Court)
Ellis v O'Dell & anr (Willesden County Court)
Summers v Gentle
Maloney v St Helens Industrial Co-operative Society Ltd (St. Helens County Court)
Voller v Leatt (Lambeth County Court)

Automotor Finance Ltd v T H Saunders & Son (Southampton County Court)
Focke McKerrow & Co Ltd v United Shipping Co Ltd (Mayor's and City of London Court)
Chapman v Hawkins (Bodmin County Court)
Stephens v Harris (Bristol County Court)
E Meyer & Co v Octron Ltd
Oliver & anr v Birmingham and Midland Motor Omnibus Co Ltd (Birmingham County Court)
King v Barton (Westminster County Court)
R E & J E Pritchard v Berger (Willesden County Court)
Freestone v Hill (Glossop County Court)
Curzon v Sound Wave Publications Ltd (Shoreditch County Court)
J Crosby & Co Ltd v Warshawski & anr (Mayor's and City of London Court)
Thornhill Sawmills & Joinery Co Ltd v Hammond & Barr Ltd
Donovan & anr v Union Cartage Company Ltd (Bow County Court)
Dawes v Towers and Knott (Edmonton County Court)
Lidiard v Weiser & anr (Marylebone County Court)
Binson v H P Newman & Co (Halstead) Ltd
Piccadilly Hotel Limited v Magasins due Louvre (Paris and London) Ltd (Mayor's and City of London Court)
Clarke v Rush (Rush, Claimant) (Brentford County Court)
Same v Same (same)
Cunard & anr v Autifyre Ltd (Westminster County Court)
Yudt v Walles (Shoreditch County Court)
Ferguson v Harding (Woolwich County Court)
H S Whiteside & Co Ltd v L Gold & Son (Lambeth County Court)
H M Nowell Ltd v Lord Mayor &c of Kingston-upon-Hull
A C Machines Ltd v Davies (Leominster County Court)
Clinker v Nicholls (Southwark County Court)
Compstall U D C v Green & anr (Public Trustee & anr, 3rd Parties) (Hyde County Court)
Devereux v Carey (Mayor's and City of London Court)
Grundy v Hewson (Louth County Court)
Isaacs v Keltre (Ella A Lawson, Clmt) (Windsor County Court)
Simpson v Charrington & Co Ltd (Lambeth County Court)
Salisbury & anr v Roberts (Llandudno County Court)
Karflex Limited v Poole (Mayor's and City of London Court)
Dixon v Sunday News Ltd
Ornstein & Masoff Ltd v Cotterill (Marylebone County Court)
Staff v de Caux & anr (Willesden County Court)
Burton & anr v Anderson (Westminster County Court)
Schalet Joseph Nadler Ltd v Joseph Nadler & anr Schalet (by counter-claim) (Westminster County Court)
Railton & ors v Lord Mayor &c of Cardiff (Swansea County Court)
Henwood v Philpott (Chelmsford County Court)
Platts v Bamford (Bakewell County Court)
Capel v Sir Robert McAlpine & Sons (London) Ltd (Westminster County Court)
Salussolia v Radstone (Westminster County Court)
Chas E Bull Ltd v Skelton & anr (Wandsworth County Court)
Maclea v Essex Line Ltd (Mayor's and City of London Court)
Capon v Johnstone (Lambeth County Court)
Geo Robson & Co v Allen (Sheffield County Court)
Frayne v Worsley (Birkenhead County Court)
Stevensons (Tunbridge Wells) Ltd v Tyler (Marshall, Clmt)
Black v Central London (Road Transport) Station Ltd (Clerkenwell County Court)

SPECIAL PAPER.

N V Houthandel Voorheen Altius & Co of Amsterdam v London & Northern Trading Co Ltd (Coml, June 29)
Motor Union Insurance Co Ltd v Mannheimer Versicherungegesekschaft (coml, June 2)
The Britain Steamship Co Ltd v Donegal of Charkoff (Coml, June 22)
W. L. Comyn & Sons v H Yager (London) Ltd (June 6)
Anglo-Celtic Shipping Co Ltd (Owners of the S.S. "Archmel") v Anglo-Soviet Shipping Co Ltd (June 10)

APPEAL UNDER THE NATIONAL HEALTH INSURANCE ACT, 1924.

In the matter of an application by Margaret Helena Echlin

MOTIONS FOR JUDGMENT.

Mablethorpe & Sutton U D C v Henshaw
Dunn Trust Ltd v Ashton

REVENUE PAPER.—Cases Stated.

T Haythornthwaite & Sons Ltd and T Kelly (H M Inspector of Taxes)
G W Selby Lowndes and The Commrs of Inland Revenue
Card Clothing & Belting Ltd and A E West (H M Inspector of Taxes)
W P Shipway (H M Inspector of Taxes) and Joseph Skidmore
G Monro and R S Cobley and P F Bailey (H M Inspector of Taxes)
J Wild (H M Inspector of Taxes) and Madame Tussauds (1926) Ltd
R W Osler (H M Inspector of Taxes) and Hall & Company (a firm)
Alexander Drew & Sons Ltd and Commrs of Inland Revenue
The Thomas Merthyr Colliery Co Ltd and C Davis (H M Inspector of Taxes)
Fiat (England) Limited and Percy Williams (H M Inspector of Taxes)
G W Allen (H M Inspector of Taxes) and Farquharson Bros & Co
Oswald Tillotson Ltd and Commrs of Inland Revenue
The European Investment Trust Co Ltd and W S Jackson (H M Inspector of Taxes)
The Honourable Company of Master Mariners and Commrs of Inland Revenue
Ludwig Neumann and Commrs of Inland Revenue
S G W May (H M Inspector of Taxes) and G A Falk
E A Herringshaw (H M Inspector of Taxes) and J W Lees & Co
The Commrs of Inland Revenue and Longmans Green & Co Ltd
Spiers & Son Ltd and W Ogden (H M Inspector of Taxes)
W S Greenwood (H M Inspector of Taxes) and The Derby Land Building and Investment Co Ltd
John Pickering Hughes (H M Inspector of Taxes) and The British Burmah Petroleum Co Ltd
Mrs Brenda Mabel Chamney and S W Lewis (H M Inspector of Taxes)
The Marchioness of Ormonde and B J Brown (H M Inspector of Taxes)
S Slinger and G D Vaughan (H M Inspector of Taxes)
H Collier & Sons Ltd (in Liquidation) and Commrs of Inland Revenue
The Trustees of the Agnes Johnstone Trust Settlement and F R Chamberlain (H M Inspector of Taxes)
Major M J C S Johnstone and F R Chamberlain (H M Inspector of Taxes)

PETITION UNDER THE LICENSING (CONSOLIDATION) ACT 1910.

Edward John Wilkinson and anr and The Commrs of Inland Revenue

DEATH DUTIES—Showing Cause.

In the Matter of John William Atkinson, dec.
In the Matter of George Ell North, dec.
In the Matter of Annie Sharpe, dec
In the Matter of George Bone, dec

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (12th May, 1932) 2½%. Next London Stock Exchange Settlement Thursday, 9th June, 1932.

	Middle Price 25 May 1932.	Flat Interest Yield.			Approximate Yield with redemption		
		£	s.	d.	£	s.	d.
English Government Securities.							
Consols 4% 1957 or after	97¾	4	1	10	—		
Consols 2½%	63½	3	18	8	—		
War Loan 5% 1929-47	101¼	4	18	9	—		
War Loan 4½% 1925-45	101½	4	8	8	4	7	0
Funding 4% Loan 1960-90	100	4	0	0	4	0	0
Victory 4% Loan (Available for Estate Duty at par) Average life 31 years	100¼	3	19	10	3	19	8
Conversion 5% Loan 1944-64	107½	4	13	0	4	11	0
Conversion 4½% Loan 1940-44	105½	4	5	4	3	18	3
Conversion 3½% Loan 1961	87¾	3	19	3	—		
Local Loans 3% Stock 1912 or after	73¾	4	1	4	—		
Bank Stock	277	4	6	6	—		
India 4½% 1950-55	90	5	0	0	—		
India 3½%	67½	5	3	8	—		
India 3%	57⅝	5	4	4	—		
Sudan 4½% 1939-73	102	4	8	3	4	7	10
Sudan 4% 1974	96	4	3	4	4	4	2
Transvaal Government 3% 1923-53 (Guaranteed by British Government.)	92	3	5	3	3	11	1
Colonial Securities.							
Canada 3% 1938	94	3	3	9	4	2	10
Cape of Good Hope 4% 1916-36	98	4	1	8	4	10	1
Cape of Good Hope 3½% 1929-49	85	4	2	4	4	16	6
Ceylon 5% 1960-70	107	4	13	5	4	12	2
Commonwealth of Australia 5% 1945-75	94	5	6	5	5	7	1
Gold Coast 4½% 1956	101	4	9	1	4	8	7
Jamaica 4½% 1941-71	100	4	10	0	4	10	0
Natal 4% 1937	98	4	1	8	4	9	1
New South Wales 4½% 1935-45	76½	5	17	8	7	7	6
New South Wales 5% 1945-65	82½	6	1	3	6	5	3
New Zealand 4½% 1945	90	5	0	0	5	12	4
New Zealand 5% 1946	99	5	1	0	5	2	1
Nigeria 5% 1950-60	106	4	14	4	4	12	3
Queensland 5% 1940-60	86½	5	15	7	6	0	3
South Africa 5% 1945-75	103½	4	16	8	4	16	3
South Australia 5% 1945-75	90½	5	10	6	5	11	8
Tasmania 5% 1945-75	90½	5	10	6	5	11	8
Victoria 5% 1945-75	90½	5	10	6	5	11	8
West Australia 5% 1945-75	90½	5	10	6	5	11	8
Corporation Stocks.							
Birmingham 3% on or after 1947 or at option of Corporation	71	4	4	6	—		
Birmingham 5% 1946-56	107	4	13	5	4	10	2
Cardiff 5% 1945-65	103	4	17	1	4	16	5
Croydon 3% 1940-60	75	4	0	0	4	12	9
Hastings 5% 1947-67	106	4	14	4	4	13	0
Hull 3½% 1925-55	84	4	3	4	4	13	0
Liverpool 3½% Redeemable by agreement with holders or by purchase	84	4	3	4	—		
London County 2½% Consolidated Stock after 1920 at option of Corporation	61	4	2	0	—		
London County 3% Consolidated Stock after 1920 at option of Corporation	73	4	2	2	—		
Metropolitan Water Board 3% "A" 1963-2003	73½	4	1	8	—		
Do. do. 3% "B" 1934-2003	75	4	0	0	—		
Middlesex C.C. 3½% 1927-47	91	3	16	11	4	6	8
Newcastle 3½% Irredeemable	79½	4	8	1	—		
Nottingham 3% Irredeemable	70	4	5	8	—		
Stockton 5% 1946-66	104	4	16	2	4	15	3
Wolverhampton 5% 1946-56	104	4	16	2	4	14	2
English Railway Prior Charges.							
Gt. Western Rly. 4% Debenture	86½	4	12	6	—		
Gt. Western Rly. 5% Rent Charge	101½	4	18	6	—		
Gt. Western Rly. 5% Preference	61	8	4	0	—		
L. Mid. & Scot. Rly. 4% Debenture	80½	4	19	4	—		
L. Mid. & Scot. Rly. 4% Guaranteed	68½	5	16	9	—		
L. Mid. & Scot. Rly. 4% Preference	33½	11	18	9	—		
Southern Rly. 4% Debenture	84½	4	14	8	—		
Southern Rly. 5% Guaranteed	91½	5	9	1	—		
Southern Rly. 5% Preference	48	10	8	4	—		
*L. & N.E. Rly. 4% Debenture	74½	5	7	4	—		
*L. & N.E. Rly. 4% 1st Guaranteed	57½	6	19	2	—		
*L. & N.E. Rly. 4% 1st Preference	27	14	16	3	—		

*The Prior Charge Stocks of the L. & N.E. Rly. are no longer available for Trustees under the heading of either Strict Trustee or Chancery Stocks as no dividend has been paid on that Company's Ordinary Stocks for the past year.